



BUREAU OF CUSTOMS

Professionalism Integrity Accountability

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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 : 20 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 17 November 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
20-166	"KAESER REFRIGERATION DRYER, Model: SECOTEC® TF 174"	8419.39.19	MFN – 1% Ad Valorem
20-167	"KAESER REFRIGERATION DRYER, Model: SECOTEC® TD 61"	8419.39.19	MFN – 1% Ad Valorem
20-168	"KAESER REFRIGERATION DRYER, Model: SECOTEC® TE 102"	8419.39.19	MFN – 1% Ad Valorem

South Harbor, Gate 3, Port Area, Manila 1099

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20-169	"KAESER REFRIGERATION DRYER, Model: SECOTEC® TD 76"	8419.39.19	MFN – 1% Ad Valorem
20-186	"RAINBOW® SRX™ CLEANING SYSTEM, Model No.: RHCS19	8508.11.00	MFN – 5% Ad Valorem
20-190	"DXN WATERY SUN ESSENCE"	3304.99.30	MFN – 7% Ad Valorem AKFTA – Zero*
20-224	"EXXONMOBIL EXCEED™ 2018MA"	3901.40.00	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



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 8419.39.19 MFN - 1% ad valorem		20-166
		3	DATE ISSUED
			17 November 2020

4	DESCRIPTION OF GOOD								
	<p style="text-align: center;">"KAESER REFRIGERATION DRYER, Model: SECOTEC® TF 174"</p> <p>Based on the brochure and technical information submitted, subject article is an electrically operated apparatus designed to eliminate excess moisture in compressed air going inside a closed system. Housed in a single cabinet, subject article principally consists of an air-to-air and air-to-refrigerant heat exchanger system (with integrated thermal mass), refrigerant compressor, condensate outlet, condensate drain, micro-channel condenser, fan, refrigerant collector, and electronic controller.</p> <p>The dryer operates by cooling incoming compressed air in an air-to-air heat exchanger. The air then travels and enters the air-to-refrigerant heat exchanger where it is further cooled by a liquid refrigerant and thermal mass. This process causes the moisture to condense into liquid water, which is drained in the condensate drainage. The outgoing cooled compressed air again enters the air-to-air heat exchanger to pre-cool the incoming compressed air before leaving the apparatus and going into the closed system (e.g., pneumatic system of production machines), which requires the cooled compressed air. Subject article has the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Flow rate (m³/mm)</th> <th>Mass (kg)</th> <th>Dimension (W x D x H) (mm)</th> <th>Pressure loss, refrigeration dryer (bar)</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">17.0</td> <td style="text-align: center;">345</td> <td style="text-align: center;">835 x 1,230 x 2,000</td> <td style="text-align: center;">0.13</td> </tr> </tbody> </table>	Flow rate (m ³ /mm)	Mass (kg)	Dimension (W x D x H) (mm)	Pressure loss, refrigeration dryer (bar)	17.0	345	835 x 1,230 x 2,000	0.13
Flow rate (m ³ /mm)	Mass (kg)	Dimension (W x D x H) (mm)	Pressure loss, refrigeration dryer (bar)						
17.0	345	835 x 1,230 x 2,000	0.13						
5	REASONS FOR CLASSIFICATION								
	<p>Heading 84.19 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers 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 heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes a very wide range of machinery and plant, including evaporating or drying plant. This plant is constructed in various designs (sometimes for operation <i>in vacuo</i>), to suit different types of materials and their sensitivity to heat. It may be heated directly or indirectly. The heading applies, however, only to plant evaporating or drying at a relatively low temperature, and is not to be confused with the industrial furnaces or ovens of heading 84.17 in which much higher temperatures are developed.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8419.39.19, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</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><small>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.</small></p>								





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

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1	AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8419.39.19 MFN - 1% ad valorem		20-167
		3	DATE ISSUED
			17 November 2020

4	DESCRIPTION OF GOOD								
	“KAESER REFRIGERATION DRYER, Model: SECOTEC® TD 61”								
	<p>Based on the brochure and technical information submitted, subject article is an electrically operated apparatus designed to eliminate excess moisture in compressed air going inside a closed system. Housed in a single cabinet, subject article principally consists of an air-to-air and air-to-refrigerant heat exchanger system (with solid thermal mass), refrigerant compressor, condensate separator, condensate drain, refrigerant condenser, fan, and a control unit.</p> <p>The dryer operates by cooling incoming compressed air in an air-to-air heat exchanger. The air then travels and enters the air-to-refrigerant heat exchanger where it is further cooled by a liquid refrigerant and thermal mass. This process causes the moisture to condense into liquid water, which is drained in the condensate drainage. The outgoing cooled compressed air again enters the air-to-air heat exchanger to pre-cool the incoming compressed air before leaving the apparatus and going into the closed system (e.g., pneumatic system of production machines), which requires the cooled compressed air. Subject article has the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Flow rate (m³/mm)</th> <th>Mass (kg)</th> <th>Dimension (W x D x H) (mm)</th> <th>Pressure loss, refrigeration dryer (bar)</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">7.00</td> <td style="text-align: center;">251</td> <td style="text-align: center;">1,125 x 759 x 1,187</td> <td style="text-align: center;">0.17</td> </tr> </tbody> </table>	Flow rate (m ³ /mm)	Mass (kg)	Dimension (W x D x H) (mm)	Pressure loss, refrigeration dryer (bar)	7.00	251	1,125 x 759 x 1,187	0.17
Flow rate (m ³ /mm)	Mass (kg)	Dimension (W x D x H) (mm)	Pressure loss, refrigeration dryer (bar)						
7.00	251	1,125 x 759 x 1,187	0.17						

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.19 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers 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 heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes a very wide range of machinery and plant, including evaporating or drying plant. This plant is constructed in various designs (sometimes for operation <i>in vacuo</i>), to suit different types of materials and their sensitivity to heat. It may be heated directly or indirectly. The heading applies, however, only to plant evaporating or drying at a relatively low temperature, and is not to be confused with the industrial furnaces or ovens of heading 84.17 in which much higher temperatures are developed.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8419.39.19, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</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 <i>Mari Lou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p> <p><small>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.</small></p>





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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 8419.39.19 MFN - 1% ad valorem		20-168
		3	DATE ISSUED
			17 November 2020

4	<p style="text-align: center;">DESCRIPTION OF GOOD</p> <p style="text-align: center;">“KAESER REFRIGERATION DRYER, Model: SECOTEC® TE 102”</p> <p>Based on the brochure and technical information submitted, subject article is an electrically operated apparatus designed to eliminate excess moisture in compressed air going inside a closed system. Housed in a single cabinet, subject article principally consists of an air-to-air and air-to-refrigerant heat exchanger system (with integrated thermal mass), refrigerant compressor, condensate outlet, condensate drain, micro-channel condenser, fan, refrigerant collector, and electronic controller.</p> <p>The dryer operates by cooling incoming compressed air in an air-to-air heat exchanger. The air then travels and enters the air-to-refrigerant heat exchanger where it is further cooled by a liquid refrigerant and thermal mass. This process causes the moisture to condense into liquid water, which is drained in the condensate drainage. The outgoing cooled compressed air again enters the air-to-air heat exchanger to pre-cool the incoming compressed air before leaving the apparatus and going into the closed system (e.g., pneumatic system of production machines), which requires the cooled compressed air. Subject article has the following specifications:</p> <table border="1" style="width: 100%; margin-top: 10px;"> <thead> <tr> <th style="width: 25%;">Flow rate (m³/mm)</th> <th style="width: 25%;">Mass (kg)</th> <th style="width: 25%;">Dimension (W x D x H) (mm)</th> <th style="width: 25%;">Pressure loss, refrigeration dryer (bar)</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">11.5</td> <td style="text-align: center;">229</td> <td style="text-align: center;">712 x 982 x 1,612</td> <td style="text-align: center;">0.11</td> </tr> </tbody> </table>	Flow rate (m ³ /mm)	Mass (kg)	Dimension (W x D x H) (mm)	Pressure loss, refrigeration dryer (bar)	11.5	229	712 x 982 x 1,612	0.11
Flow rate (m ³ /mm)	Mass (kg)	Dimension (W x D x H) (mm)	Pressure loss, refrigeration dryer (bar)						
11.5	229	712 x 982 x 1,612	0.11						

5	<p style="text-align: center;">REASONS FOR CLASSIFICATION</p> <p>Heading 84.19 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers 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 heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes a very wide range of machinery and plant, including evaporating or drying plant. This plant is constructed in various designs (sometimes for operation <i>in vacuo</i>), to suit different types of materials and their sensitivity to heat. It may be heated directly or indirectly. The heading applies, however, only to plant evaporating or drying at a relatively low temperature, and is not to be confused with the industrial furnaces or ovens of heading 84.17 in which much higher temperatures are developed.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8419.39.19, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</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; margin-right: 100px;">FOR THE COMMISSION</p> <p style="text-align: right; margin-right: 100px;"><i>MariLou P. Mendoza</i></p> <p style="text-align: right; margin-right: 100px;">MARILOU P. MENDOZA Chairperson</p> <p><small>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.</small></p>
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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 8419.39.19		20-169
	MFN - 1% ad valorem	3	DATE ISSUED
			17 November 2020

4	DESCRIPTION OF GOOD								
	<p style="text-align: center;">“KAESER REFRIGERATION DRYER, Model: SECOTEC® TD 76”</p> <p>Based on the brochure and technical information submitted, subject article is an electrically operated apparatus designed to eliminate excess moisture in compressed air going inside a closed system. Housed in a single cabinet, subject article principally consists of an air-to-air and air-to-refrigerant heat exchange unit (with integrated solid thermal mass), refrigerant compressor, condensate separator, condensate drain, refrigerant condenser, fan, and a control unit.</p> <p>The dryer operates by cooling incoming compressed air in an air-to-air heat exchanger. The air then travels and enters the air-to-refrigerant heat exchanger where it is further cooled by a liquid refrigerant and thermal mass. This process causes the moisture to condense into liquid water, which is drained in the condensate drainage. The outgoing cooled compressed air again enters the air-to-air heat exchanger to pre-cool the incoming compressed air before leaving the apparatus and going into the closed system (e.g., pneumatic system of production machines), which requires the cooled compressed air. Subject article has the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Flow rate (m³/mm)</th> <th>Mass (kg)</th> <th>Dimension (W x D x H) (mm)</th> <th>Pressure loss, refrigeration dryer (bar)</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">8.25</td> <td style="text-align: center;">287</td> <td style="text-align: center;">1,125 x 759 x 1,187</td> <td style="text-align: center;">0.17</td> </tr> </tbody> </table>	Flow rate (m ³ /mm)	Mass (kg)	Dimension (W x D x H) (mm)	Pressure loss, refrigeration dryer (bar)	8.25	287	1,125 x 759 x 1,187	0.17
Flow rate (m ³ /mm)	Mass (kg)	Dimension (W x D x H) (mm)	Pressure loss, refrigeration dryer (bar)						
8.25	287	1,125 x 759 x 1,187	0.17						
5	REASONS FOR CLASSIFICATION								
	<p>Heading 84.19 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers 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 heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes a very wide range of machinery and plant, including evaporating or drying plant. This plant is constructed in various designs (sometimes for operation <i>in vacuo</i>), to suit different types of materials and their sensitivity to heat. It may be heated directly or indirectly. The heading applies, however, only to plant evaporating or drying at a relatively low temperature, and is not to be confused with the industrial furnaces or ovens of heading 84.17 in which much higher temperatures are developed.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8419.39.19, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</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><small>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.</small></p>								





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 8508.11.00 MFN - 5% ad valorem		20-186
		3	DATE ISSUED
			17 November 2020

4	DESCRIPTION OF GOOD										
	“RAINBOW® SRX™ CLEANING SYSTEM, Model No.: RHCS19”										
	<p>Based on the brochure and technical specifications submitted, subject article is a vacuum cleaner which filters air using water. During operation, the suction motor of the cleaner forces the dirt-laden intake air to pass through the swirling water contained in a basin inside the machine. This swirling water collects and traps dirt, airborne particulates, allergens, dust, and man-made contaminants. The machine is also fitted with a high-efficiency particulate air (HEPA) filter that removes any remaining dust from the exhaust air that could harm the operator. Subject article is designed to be used in homes for cleaning floors, stairs, furniture, carpets, and rugs, among others. Internally fitted with an electric motor, subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 30%;">Water Basin Capacity</td> <td>1.9 liters</td> </tr> <tr> <td>Power Consumption</td> <td>30 W (Low Speed); 850-1080 W (High Speed)</td> </tr> <tr> <td>Machine Dimensions</td> <td>43.2 x 35.5 x 43.2 cm (Length / Width / Height)</td> </tr> <tr> <td>Weight</td> <td>7.93 kg (Empty Water Basin)</td> </tr> <tr> <td>Accessories</td> <td>Upholstery Tool, Dusting Brush, Floor and Wall Brush, Crevice Tool, Pet Grooming, Wet pickup/Extractor Head, Attachment Caddy, Aerofresh Bag, Inflator Tool, 8-Foot Hose, Stainless-Steel Wands, and Rainbow® Power Nozzle™</td> </tr> </table>	Water Basin Capacity	1.9 liters	Power Consumption	30 W (Low Speed); 850-1080 W (High Speed)	Machine Dimensions	43.2 x 35.5 x 43.2 cm (Length / Width / Height)	Weight	7.93 kg (Empty Water Basin)	Accessories	Upholstery Tool, Dusting Brush, Floor and Wall Brush, Crevice Tool, Pet Grooming, Wet pickup/Extractor Head, Attachment Caddy, Aerofresh Bag, Inflator Tool, 8-Foot Hose, Stainless-Steel Wands, and Rainbow® Power Nozzle™
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Machine Dimensions	43.2 x 35.5 x 43.2 cm (Length / Width / Height)										
Weight	7.93 kg (Empty Water Basin)										
Accessories	Upholstery Tool, Dusting Brush, Floor and Wall Brush, Crevice Tool, Pet Grooming, Wet pickup/Extractor Head, Attachment Caddy, Aerofresh Bag, Inflator Tool, 8-Foot Hose, Stainless-Steel Wands, and Rainbow® Power Nozzle™										
5	REASONS FOR CLASSIFICATION										
	<p>Heading 85.08 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers vacuum cleaners. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that subject to Note 1 (d) to Chapter 85, this heading covers vacuum cleaners of all kinds, whether or not hand-held, including dry and wet vacuum cleaners, whether or not presented with accessories such as rotary brushes, carpet beating devices, multiple-function suction heads, etc. Vacuum cleaners of this heading may be presented with auxiliary devices (accessories) (for brushing, polishing, insecticide spraying, etc.) or interchangeable parts (carpet devices, rotary brushes, multiple-function suction heads, etc.). Such an appliance is classified here together with the parts and accessories presented with it, provided they are of a kind and number commonly used with the appliance. When presented separately, they are classified by reference to their nature.</p>										

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AOCG Memo No. 246-2020 p.9

2	TCC (AR) NO.
	20-186

In view thereof, subject article is classified under AHTN 2017 subheading 8508.11.00, with a Most Favoured Nation (MFN) rate of duty of 5% 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

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.


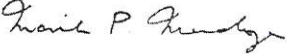


REPUBLIC OF THE PHILIPPINES

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 3304.99.30 MFN - 7% ad valorem AKFTA - Zero		20-190
		3	DATE ISSUED
			17 November 2020
4	DESCRIPTION OF GOOD		
	"DXN WATERY SUN ESSENCE"		
	<p>Based on the product ingredient declaration, manufacturing process flowchart, product information sheet, product label, and photograph of actual product submitted, subject article is a facial cream with sun protection. It is in the form of a light-yellow cream consisting of sunscreen agents such as ethylhexyl methoxycinnamate and ethylhexyl salicylate, and skin-conditioning agents such as phenyl trimethicone, caprylyl glycol, and various botanical extracts. Packed in a 30-mL tube placed in a box, subject article is applied evenly to the skin prior to exposure to the sun to keep it hydrated and protected from harmful ultraviolet (UV) rays.</p>		
			
5	REASONS FOR CLASSIFICATION		
	<p>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 heading covers, among others, other beauty or make-up preparations and preparations for the care of the skin (other than medicaments), such as: face powders (whether or not compressed), baby powders (including talcum powder, not mixed, not perfumed, put up for retail sale), other powders and grease paints; beauty creams, cold creams, make-up creams, cleansing creams, skin foods (including those containing bees' royal jelly) and skin tonics or body lotions. Sunscreen or sun tan preparations are also included.</p> <p>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".</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>FOR THE COMMISSION</p>  <p>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>		





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Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3901.40.00 MFN - 3% ad valorem		20-224
		3	DATE ISSUED
			17 November 2020

4	<p style="text-align: center;">DESCRIPTION OF GOOD</p> <p style="text-align: center;">“EXXONMOBIL EXCEED™ 2018MA”</p> <p>Based on the product datasheet, safety datasheet, product catalogue, certificate of analysis, and declaration of composition submitted, subject article is an ethylene-hexene copolymer resin, containing by weight less than 94% ethylene and more than 6% 1-hexene, with processing aid and thermal stabilizer additives. It is in the form of white to off-white pellets, with a melt flow index of 2.0 g/10 minutes at 190°C and a density of 0.918 g/cm³. Packed in 25-kg bags, subject article is used in the manufacture of agricultural films, blown films, lamination films, and packaging films.</p>
5	<p style="text-align: center;">REASONS FOR CLASSIFICATION</p> <p>Note 4 to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 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 Chapter 39 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 2017 covers polymers of ethylene, in primary forms.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3901.40.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</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><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

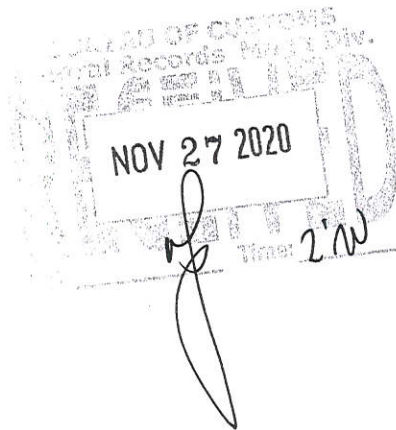
TO : **GLADYS C. CABUGAWAN**
Chief, Central Records Management Division

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

SUBJECT : **MEMORANDUM DATED 20 NOVEMBER 2020 RE: TARIFF
COMMISSION CIRCULAR/ADVANCE RULING (TCC/AR)**

DATE : 26 November 2020

Respectfully forwarded the herein 20 November 2020 memorandum RE: TARIFF COMMISSION CIRCULAR/ADVANCE RULING (TCC/AR) signed by the Deputy Commissioner, AOCG, for dissemination.



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