



BUREAU OF CUSTOMS
 MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



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 : 14 January 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 08 January 2021 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
20-263	"ALFALFA PELLET"	1214.10.00	MFN – 3% Ad Valorem
20-238	"COSMONATE MC-120"	3909.31.00A	MFN – 3% 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

AOCG Memo No. 29-2021



MASTER COPY

REPUBLIC OF THE PHILIPPINES
BUREAU OF CUSTOMS
OFFICE OF THE DEPUTY COMMISSIONER
ASSESSMENT OPERATIONS COORDINATING GROUP

RECEIVED

BY: V. DE CASTRO
DATE: 11 JAN 2021

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 21-001

08 January 2021

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. 20-238 and 20-263, issued by this Commission on 08 January 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

BUREAU OF CUSTOMS
MESSAGE CENTER
RECEIVED
JAN 11 2021
BY: Plaque TIME: 10:25

Encl: As stated

cc: The Secretary
Department of Finance
Manila

1/22/21
2:40

BUREAU OF CUSTOMS
RECEIVED
12 JAN 2021
2:50 PM

4th Floor, West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines
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Website: tariffcommission.gov.ph • Philippine Tariff Finder: finder.tariffcommission.gov.ph
Email Address: TC.Assist@mail.tariffcommission.gov.ph





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 1214.10.00 MFN - 3% ad valorem		20-263
		3	DATE ISSUED
			08 January 2021

4 DESCRIPTION OF GOOD

"ALFALFA PELLET"

Based on the manufacturing process flowchart and technical specifications submitted, subject article is alfalfa, in the form of pellets, with green to gray green colour and grassy odour. It is produced through the crumbling of alfalfa hay, followed by drying, deferrization, conditioning, grinding, pelleting using steam, sieving, and bagging. Packed in 30-kg plastic sacks, subject article is used as an ingredient in the preparation of rations or feeds of horses, rabbits, sheep, goats, swine, and poultry.

5 REASONS FOR CLASSIFICATION

Heading 12.14 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, fresh or dried, whole, cut, chopped or pressed. These products remain in the heading whether or not they have been salted or otherwise treated in a silo to prevent fermentation or deterioration. The forage products of this heading may also be in the form of pellets, i.e., agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight.

In view thereof, subject article is classified under AHTN 2017 subheading 1214.10.00, 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.



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 3909.31.00A MFN – 3% ad valorem AKFTA – Zero		20-238
		3	DATE ISSUED
			08 January 2021

4 DESCRIPTION OF GOOD

“COSMONATE MC-120”

Based on the material safety data sheet and technical information submitted, subject article is polymeric diphenylmethane diisocyanate (PMDI) in the form of a dark amber to brown liquid. It contains methylene diphenyl diisocyanate, 4,4'-methylene diphenyl diisocyanate, and polymethylene polyphenyl isocyanate. Packed in 250-kg drums, subject article is a moulding compound designed to be mixed with polyol to produce polyurethane foams for the headrest of automotive seats.

5 REASONS FOR CLASSIFICATION

Heading 39.09 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers amino-resins, phenolic resins and polyurethanes, in primary forms. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, poly(methylene phenyl isocyanate) (often referred to as “crude MDI”, “polymeric MDI” or “poly(diphenylmethane diisocyanate)”). It is an opaque, dark brown to clear, light brown liquid and is synthesised by reaction of aniline and formaldehyde to form a mixture of (methylene phenylamine) oligomers, which is subsequently reacted with phosgene and heat to form free isocyanate functions. The product is a chemically modified polymer of aniline and formaldehyde (a chemically modified amino-resin). It contains pure MDI and MDI oligomer mixtures.

In view thereof, subject article is classified under AHTN 2017 subheading 3909.31.00A, with a Most Favoured Nation (MFN) rate of duty of 3% 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
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.

