



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 : 18 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 14 January 2021 and the same having been reviewed and summarized as follows:

| TCC. NO. | DESCRIPTION OF ARTICLES | 2017 AHTN CODE | 2021 RATES OF DUTY |
|----------|-------------------------|----------------|---|
| 20-178 | "BOSS PAK VE FCB (BAG)" | 3923.21.99 | MFN – 15% Ad Valorem AANZFTA – Zero* |
| 20-261 | "AML 30S PLUZ" | 2309.90.20 | MFN – 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. 33-2021



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 21-003

14 January 2021

COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Port Area, Manila



64-18042

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. 20-178 and 20-261, issued by this Commission on 14 January 2021. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

Digitally signed

MARILOU P. MENDOZA
Chairperson

Encl: As stated

cc: *The Secretary*
Department of Finance
Manila

4th Floor, West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines

Tel. Nos.: (632) 8926-8731 / (632) 8928-8419 / (632) 8936-3315 / (632) 8936-3318 • Telefax Number: (632) 8921-7960

Website: tariffcommission.gov.ph • Philippine Tariff Finder: finder.tariffcommission.gov.ph

Email Address: TC.Assist@mail.tariffcommission.gov.ph



CERTIFICATION NUMBER:
AJA18-0171



AOCC Memo No. 33-2021

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 3923.21.99 MFN - 15% ad valorem AANZFTA - Zero | | | 20-178 |
| | | 3 | DATE ISSUED |
| | | 14 January 2021 | |

| | |
|---|----------------------------|
| 4 | DESCRIPTION OF GOOD |
| “BOSS PAK VE FCB (BAG)” | |
| <p>Based on the product specifications, process flow diagram, photographs of packaging, and sample submitted, subject article is a flexible intermediate bulk container (FIBC) consisting of coextruded inner liner, outer hygiene casing, slip sheet made predominantly of polyethylene, and a lifting sling made woven polypropylene. With a working capacity of 1,000 kg, subject article is a multi-component packaging suitable for use in the dairy industry, particularly for bulk packaging of milk powder.</p> | |



| | |
|---|-----------------------------------|
| 5 | REASONS FOR CLASSIFICATION |
| <p>Heading 39.23 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, articles for the conveyance or packing of goods, of plastics. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all articles of plastics commonly used for the packing or conveyance of all kinds of products. The articles covered in this heading include, among others, containers such as boxes, cases, crates, sacks and bags (including cones and refuse sacks), casks, cans, carboys, bottles and flasks.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3923.21.99 with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and an ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AANZ”.</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 Digitally signed <i>MariLou P. Mendoza</i> 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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TARIFF COMMISSION

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| | | | |
|----------|--|----------|---------------------|
| 1 | AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| | AHTN 2309.90.20 MFN – Zero | | 20-261 |
| | | 3 | DATE ISSUED |
| | | | 14 January 2021 |

| | |
|----------|---|
| 4 | DESCRIPTION OF GOOD |
| | “AML 30S PLUZ” |
| | <p>Based on the brochure, certificate of formula, certificate of analysis, production flowchart, material safety data sheet, and sample submitted, subject article is a mixture of monoglycerides of lauric acid, refined/hydrogenated palm fat, calcium carbonate, zinc oxide, and pre-gelatinized wheat starch. It is in the form of cream-coloured micro-granules and is used to strengthen the immune system of animals against fat-coated viruses, bacteria, and microbes. Packed in 20-kg bags, subject article is to be added to animal feeds at a rate of 0.5 to 6.0 kg per metric ton of feed.</p> |
| 5 | REASONS FOR CLASSIFICATION |
| | <p>Heading 23.09 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, preparations for use in making the complete feeds or supplementary feeds. These preparations, known in trade as “premixes”, are, generally speaking, compound compositions consisting of a number of substances (sometimes called additives) the nature and proportions of which vary according to the animal production required. These substances include those which improve digestion and, more generally, ensure that the animal makes good use of the feeds and safeguard its health: vitamins or provitamins, amino-acids, antibiotics, coccidiostats, trace elements, emulsifiers, flavourings and appetisers, etc. and those which serve as carriers and which may consist either of one or more organic nutritive substances (manioc or soya flour or meal, middlings, yeast, various residues of the food industries, etc.) or of inorganic substances (e.g., magnesite, chalk, kaolin, salt, phosphates).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero.</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 Digitally signed <i>MariLou P. Mendoza</i> 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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