



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 : 10 August 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 July 2021 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-060	"CHLORELLA EXTRACT FLUID W-200"	2106.90.99	MFN – 7% Ad Valorem
21-119	"THYTRONIC PROTECTION RELAY, MODEL: NA011"	8537.10.99C	MFN – 5% Ad Valorem
21-168	"HEPABOOST L"	3824.99.99	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

A Modernized and Credible Customs Administration That is Among the World's Best

South Harbor, Gate 3, Port Area, Manila 1099
8527-4537, 8527-1935 | www.customs.gov.ph | boc.cares@customs.gov.ph

AOCG Memo No. 481-2021 p.2



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

RECEIVED

BY: _____
DATE: 7/27/21
TIME: 9:54

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 21-057

26 July 2021

BUREAU OF CUSTOMS
MESSAGE CENTER

RECEIVED

JUL 27 2021

BY: _____ TIME: 941

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 Advance Rulings on Tariff Classification, with TCC (AR) No. 21-060, 21-119 and 21-168 issued by this Commission on 26 July 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

OFFICE OF THE DIRECTOR
IAS

RECEIVED

By: _____
Date: 7/27/21
Time: 2:40

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



27 JUL 2021 *grs*



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 2106.90.99 MFN - 7% ad valorem		21-060	
		3	DATE ISSUED
		26 July 2021	

4 DESCRIPTION OF GOOD

“CHLORELLA EXTRACT FLUID W-200”

Based on the certificate of product registration from the Food and Drug Administration (FDA), product composition, product specifications, manufacturing process flowchart, and material safety data sheet submitted, subject article is an extract of chlorella (a single-cell microorganism) in the form of a light-brown fluid. It is produced through processes including species selection, indoor and outdoor cultivation, separation from impurities, dehydration, cleansing, concentration, and heat extraction, among others. Packed in carton boxes containing 24 500-mL tin cans, subject article is to be used as a raw material in the manufacture of nutritional and dietary food supplements.

5 REASONS FOR CLASSIFICATION

Heading 21.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that, provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.). The heading includes, *inter alia*, autolysed yeast and other yeast extracts, products obtained by the hydrolysis of yeast. These products cannot provoke fermentation and they have a high protein value. They are used mainly in the food industry (e.g., for the preparation of certain seasonings).

In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.99, with a Most Favoured Nation (MFN) rate of duty of 7% 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

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

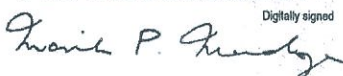
ADVANCE RULING ON TARIFF CLASSIFICATION
Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY AHTN 8537.10.99C MFN - 5% ad valorem	2 TCC (AR) NO. 21-119
	3 DATE ISSUED 26 July 2021

4 DESCRIPTION OF GOOD “THYTRONIC PROTECTION RELAY, MODEL: NA011” Based on the brochure and technical information submitted, subject article is a multi-function relay consisting mainly of an enclosure equipped with an LCD alphanumeric display, four output relays, programmable control buttons, two communication ports, electrical terminals, and two versions of current input connections for traditional and low power current transformers. It is used for the electric control and protection of feeder or power transformers from phase and residual overcurrent. Subject article has the following specifications:

Output relay nominal voltage / max. switching voltage (V _{ac})	250 / 400
Phase CT nominal primary current (A)	1 to 1000
Residual CT nominal primary current (A)	1 to 1000



5 REASONS FOR CLASSIFICATION Heading 85.37 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that these consist of an assembly of apparatus of the kind referred to in the two preceding headings (e.g., switches and fuses) on a board, panel, console, etc., or mounted in a cabinet, desk, etc. The goods of this heading vary from small switchboards with only a few switches, fuses, etc. (e.g., for lighting installations) to complex control panels for machine-tools, rolling mills, power stations, radio stations, etc., including assemblies of several of the articles cited in the text of this heading. In view thereof, subject article is classified under AHTN 2017 subheading 8537.10.99C, 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. <div style="text-align: right; margin-right: 100px;"> <p>FOR THE COMMISSION</p> <p style="font-size: small;">Digitally signed</p>  <p>MARILOU P. MENDOZA Chairperson</p> </div> <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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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		21-168
		3	DATE ISSUED
			26 July 2021

4	DESCRIPTION OF GOOD
	"HEPABOOST L"
	<p>Based on the certificate of product registration from the Bureau of Animal Industry (BAI), product composition, packaging information, and product data and specification sheets submitted, subject article is a brown viscous liquid composed of yeast extract (<i>Saccharomyces cerevisiae</i>), surfactant, balanced amino acid pool, plant extracts, emulsifiers, and flavouring substances, among others. It is indicated for farm animals with high genetic potential requiring a maximum metabolic activity in order to digest, absorb, and use the different nutrients of high-density diets. Packed in 1-L and 5-L HDPE bottles and in 25-L drums, subject article is to be added at a rate of 0.5 to 2 mL per liter of drinking water of animals for three to five days.</p>
5	REASONS FOR CLASSIFICATION
	<p>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.</p> <p>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.</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>

