



BUREAU OF CUSTOMS
MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM INTEGRITY ACCOUNTABILITY

AOCG Memo No. 585-2021

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 : 28 October 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 October 2021 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-182	"LUBPLUS VALVE AND INJECTOR CLEANER"	3811.90.90	MFN – 3% Ad Valorem
21-184	"SIWERTELL CONTINUOUS SHIP UNLOADER, TYPE ST-790 D"	8428.39.90	MFN – Zero* ACFTA – Zero*
21-224	"OVERFLOW GRATING TILE, MODEL NO.: S2515"	3926.90.99B	MFN – 15% Ad Valorem ACFTA – Zero*

***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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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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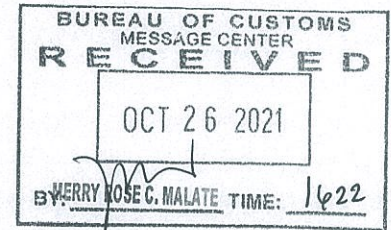
TCOC Ref. No. 21-083

26 October 2021

COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Port Area, Manila



BOC-09-25548



Dear Commissioner Guerrero:

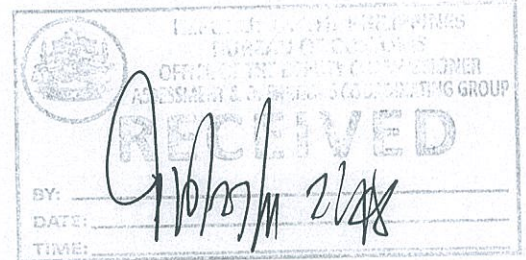
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of three Advance Rulings on Tariff Classification, with TCC (AR) Nos. 21-182, 21-184 and 21-224, issued by this Commission on 26 October 2021. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

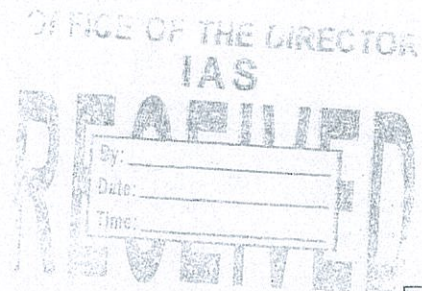
Digitally signed
MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson



Encl: As stated

cc: *The Secretary*
Department of Finance
Manila



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CERTIFICATION NUMBER: AJA19-0171





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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

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ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<p>1 AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY</p> <p style="text-align: center;">AHTN 3811.90.90 MFN - 3% ad valorem</p>	<p>2 TCC (AR) NO.</p> <p style="text-align: center;">21-182</p> <p>3 DATE ISSUED</p> <p style="text-align: center;">26 October 2021</p>
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4 | DESCRIPTION OF GOOD

“LUBPLUS VALVE AND INJECTOR CLEANER”

Based on the composition/ingredients and packing information, product data sheet, and safety data sheet submitted, subject article is in the form of a light-yellow liquid composed of hydrotreated heavy naphtha (petroleum), xylene, ethylbenzene, 1,2,4-trimethylbenzene, toluene, and naphthalene, among others. It is added to the fuel tank of petrol engines before filling up to remove any contamination in the petrol injection system. Packed in 300-mL tin cans with plastic caps and funnels, subject article is sufficient for use with 40 L to 60 L of gasoline to improve engine performance and extend engine life by cleaning the valves, injector nozzles, and inlet area without dismantling.

5 | REASONS FOR CLASSIFICATION

Heading 38.11 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the preparations of this heading are additives for mineral oils or for other liquids used for the same purposes to eliminate or reduce undesirable properties, or to impart or enhance desirable properties which include, among others, prepared additives for mineral oils such as additives for gasoline (petrol). This group includes, among others, detergents which are preparations used to keep the carburettor and the inflow and outflow of the cylinders clean.

In view thereof, subject article is classified under AHTN 2017 subheading 3811.90.90, 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

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.

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
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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

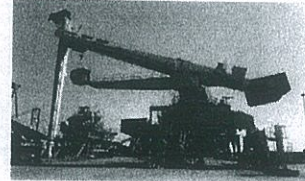
1	AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8428.39.90 MFN - Zero ACFTA - Zero		21-184
		3	DATE ISSUED
			26 October 2021

4 DESCRIPTION OF GOOD

"SIWERTELL CONTINUOUS SHIP UNLOADER, TYPE ST-790 D"

Based on the brochure and technical specifications submitted, subject article is a self-propelled, electric-driven, rail-mounted continuous action machine that uses screw-type conveyors for the transport of coal. It has two major parts: the gantry part, consisting of the electrical house, cable reel, travelling machineries, and discharge arrangement; and the slewing part, consisting of the upper turret, cabin arm with operator's cabin, horizontal arm, and vertical arm. On the horizontal arm is the hydraulic power unit and an auxiliary hoist for lifting payload and other equipment in and out of ship holds. The hydraulically powered conveyors (i.e., the vertical screw conveyor with inlet feeder and the horizontal conveyor) are used to transport coal from the ship hold to the upper turret so the coal can fall through a chute down to the discharge and jetty arrangements. Subject article has the following specifications:

Rated capacity (tph)	1,400
Supply Voltage (kV; Hz)	4.16; 60
Motor Voltage (V; Hz)	460; 60
Transformer (kVA)	2500
Control type	Manned or remote operation
Rail Span (m)	12



It is to be imported in semi-knocked down condition and will be installed on-site on docks for unloading coal from ships/barges to the jetty.

5 REASONS FOR CLASSIFICATION

Heading 84.28 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes conveyors operated by continuously-moving carrying or pushing elements, e.g., bucket, tray or pan type conveyors; scraper or screw conveyors (in which the materials are forced along a trough by a push plate or worm respectively); band, belt, apron, slat, chain, etc., conveyors.

In view thereof, subject article is classified under AHTN 2017 subheading 8428.39.90, with a Most Favoured Nation (MFN) rate of duty of zero and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to the submission of Certificate of Origin (CO) Form "E".

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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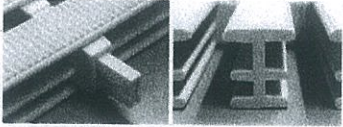
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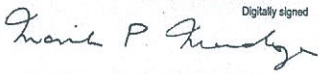
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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 3926.90.99B MFN - 15% ad valorem ACFTA - Zero		21-224
		3	DATE ISSUED
			26 October 2021

4	DESCRIPTION OF GOOD
	<p>“OVERFLOW GRATING TILE, Model No.: S2515”</p> <p>Based on the product specifications and information on the product use submitted, subject article is a white grating tile made from polypropylene stabilized against ultra-violet rays. It consists of quick-assembly modular plates for straight or curved stretches, measuring 25 mm x 150 mm (H x W), and is composed of 31 units (plate) per meter. With an anti-slip surface, subject article is designed for outdoor and indoor use, such as pool tiles for deck’s overflowing water; non-slip overlay for shower, bath, and locker rooms; and as drainage channel cover in shower and locker rooms.</p> <div style="text-align: center;">  </div>

5	REASONS FOR CLASSIFICATION
	<p>Heading 39.26 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers other articles of plastics and articles of other materials of headings 39.01 to 39.14. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers articles, not elsewhere specified or included, of plastics (as defined in Note 1 to the Chapter) or of other materials of headings 39.01 to 39.14. They include various other articles such as fasteners for handbags, corners for suit-cases, suspension hooks, protective cups and glides for placing under furniture, handles (of tools, knives, forks, etc.), beads, watch “glasses”, figures and letters, luggage label-holders.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3926.90.99B, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and an ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to the submission of Certificate of Origin (CO) Form “E”.</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  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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