

2019-08-006



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA 1099

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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

SUBJECT : TARIFF COMMISSION CIRCULARS/ADVANCE RULINGS
(TCC/AR)

DATE : 08 August 2019

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 29 July – 01 August 2019, 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	2019 RATES OF DUTY
19-212	"INA BRAND SHIFT DETENT, ITEM CODE: F-229549.01 ARRE"	8708.40.99	MFN – 10% Ad Valorem
19-266	"AVI-MUL TOP GP10"	3402.90.19	MFN – 5% Ad Valorem
19-297	"Y NUTI™ ROASTED PILINUT (GARLIC WITH CHILI)"	2008.19.91	Export Duty – Zero

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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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19-299	"Y NUT!™ ROASTED PILINUT (SALT AND PEPPER)"	2008.19.91	Export Duty – Zero
19-300	"Y NUT!™ GLAZED PILINUT WITH HONEY"	2008.19.91	Export Duty – Zero
19-301	"Y NUT!™ GLAZED PILINUT WITH SEA SALT"	2008.19.91	Export Duty – Zero
19-314	"TEGO® ALKANOL S 21 P"	3402.13.90	MFN – 3% Ad Valorem
19-315	"TEGO® ALKANOL S 2 P"	3402.13.90	MFN – 3% Ad Valorem
19-319	"TEGO® PEARL N 100"	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

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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

RECEIVED

BY: DANK N.
DATE: 06-AUG-2019
TIME: 4:30

TCOC Ref. No. 19-103

01 August 2019

COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Port Area, Manila

BUREAU OF CUSTOMS
MESSAGE CENTER
RECEIVED

AUG 05 2019

BY: _____ TIME: 11:47



BOC-09-05223

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 original copies of nine (09) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 19-212, 19-266, 19-297, 19-299, 19-300, 19-301, 19-314, 19-315, and 19-319, issued by this Commission from 29 July to 01 August 2019.

Thank you.

Very truly yours,

Mari Lou P. Mendoza
MARILOU P. MENDOZA
Chairperson



BUREAU OF CUSTOMS
RECEIVED
BY: SC
DATE: 8/7/19
TIME: 10:45 AM
IMPORT ASSESSMENT SERVICE

Encl: As stated.

cc: *The Secretary*
Department of Finance
Manila

OFFICE OF THE DIRECTOR
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By: O
Date: 08/07/19
Time: 11:00 AM



REPUBLIC OF THE PHILIPPINES

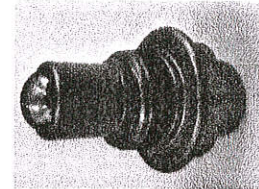
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8708.40.99 MFN - 10% ad valorem		19-212
		3	DATE ISSUED
			AUG 01 2019

4	DESCRIPTION OF GOOD
	“INA BRAND SHIFT DETENT, ITEM CODE: F-229549.01.ARRE”
	<p>Based on the technical information submitted, subject article is an assembly consisting of a threaded steel body with hexagonal head on one end, and a steel ball on top, suspended by a compression spring inside. It is to be installed in the gearbox of a pick-up truck to act on movable parts such as the selector shaft. Subject article guides the interlocking parts in the gearshift operation and ensures precise and secure gear shifting. It measures 9 mm x 16 mm x 49 mm (LxWxH) and weighs 33 grams.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 84.83 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, gear boxes and other speed changers, including torque converters. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading excludes, among others, transmission equipment (gear boxes, transmission shafts, clutches, differentials, etc.), which are designed for use solely or principally with vehicles or aircraft (Section XVII). The EN further state that motor car transmission (propeller) shafts, gear boxes and differentials fall in heading 87.08.</p> <p>Heading 87.08 of the AHTN 2017, on the other hand, covers parts and accessories of the motor vehicles of headings 87.01 to 87.05. The pertinent HS EN state that parts and accessories of this heading include, among others, gear boxes (transmissions) of all types (mechanical, overdrive, preselector, electro-mechanical, automatic, etc.); torque converters; gear box (transmission) casings; shafts (other than internal parts of engines or motors); gear pinions; direct-drive dog-clutches and selector rods, and other transmission parts and components (for example, propeller shafts, half-shafts; gears, gearing; plain shaft bearings; reduction gear assemblies; universal joints).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8708.40.99, with a Most Favoured Nation (MFN) rate of duty of 10% 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>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</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 2019 RATE/S OF IMPORT DUTY <p style="text-align: center;">AHTN 3402.90.19 MFN - 5% ad valorem</p>	2 TCC (AR) NO. <p style="text-align: center;">19-266</p> 3 DATE ISSUED <p style="text-align: center;">JUL 29 2019</p>
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4 DESCRIPTION OF GOOD

“AVI-MUL TOP GP10”

Based on the certificate of feed product registration from the Bureau of Animal Industry (BAI), product brochure, manufacturing process flowchart, safety data sheet, and sample submitted, subject article is a feed emulsifier in the form of yellow liquid. It consists of intermixtures of surface-active agents (glyceryl polyethyleneglycol ricinoleate (E484) and oleic acid) and 1,2-propanediol. Packed in 900-kg intermediate bulk container (IBC) tanks, subject article is to be added to animal feeds at a rate of 500 g per metric ton of animal feed, to enhance mixability of ingredients and improve feed production and quality, among others.

5 REASONS FOR CLASSIFICATION

Heading 34.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group comprises three categories of preparations including surface-active preparations. These include intermixtures of surface-active agents (e.g., sulphoricinoleates mixed with sulphonated alkylnaphthalenes or sulphated fatty alcohols).

In view thereof, subject article is classified under AHTN 2017 subheading 3402.90.19, 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
Chairperson



Republic of the Philippines
TARIFF COMMISSION



19-00254




REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2019 RATE/S OF EXPORT DUTY	2	TCC (AR) NO.
	AHTN 2008.19.91 Export Duty - Zero		19-297
		3	DATE ISSUED
			JUL 29 2019

4	DESCRIPTION OF GOOD
	“Y NUTI™ ROASTED PILINUT (GARLIC WITH CHILI)”
	<p>Based on the brochure, packaging information, product description, manufacturing process, certificate of composition, certificate of product registration (CPR) from the Food and Drug Administration (FDA), and sample submitted, subject article is roasted pili nuts seasoned with chili, garlic, and sea salt. It is produced by blanching, peeling, sorting, washing, mixing of ingredients, roasting, and cooling of the pili nuts. Subject article is packed in 50-gram and 75-gram plastic pouches.</p>
	
5	REASONS FOR CLASSIFICATION

Heading 20.08 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, *inter alia*, almonds, ground-nuts, areca (or betel) nuts and other nuts, dry-roasted, oil-roasted or fat-roasted, whether or not containing or coated with vegetable oil, salt, flavours, spices or other additives.

In view thereof, subject article is classified under AHTN 2017 subheading 2008.19.91.

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



19-00255

MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES

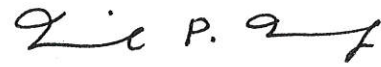
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2017 CODE AND 2019 RATE/S OF EXPORT DUTY AHTN 2008.19.91 Export Duty - Zero	2 TCC (AR) NO. 19-299
	3 DATE ISSUED JUL 29 2019

4 DESCRIPTION OF GOOD “Y NUT!™ ROASTED PILINUT (SALT AND PEPPER)” <p>Based on the brochure, packaging information, product description, manufacturing process, certificate of composition, certificate of product registration (CPR) from the Food and Drug Administration (FDA), and sample submitted, subject article is roasted pili nuts seasoned with sea salt, peppercorn, and chili. It is produced by blanching, peeling, sorting, washing, mixing of ingredients, roasting, and cooling the pili nuts. Subject article is packed in 50-gram and 75-gram plastic pouches.</p>	
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5 REASONS FOR CLASSIFICATION <p>Heading 20.08 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, <i>inter alia</i>, almonds, ground-nuts, areca (or betel) nuts and other nuts, dry-roasted, oil-roasted or fat-roasted, whether or not containing or coated with vegetable oil, salt, flavours, spices or other additives.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2008.19.91.</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>  MARILOU P. MENDOZA Chairperson
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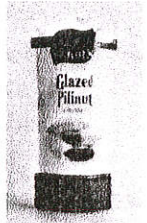



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2019 RATE/S OF EXPORT DUTY	2	TCC (AR) NO.
	AHTN 2008.19.91 Export Duty - Zero		19-300
		3	DATE ISSUED
			JUL 29 2019

4	DESCRIPTION OF GOOD
	“Y NUT!™ GLAZED PILINUT WITH HONEY”
	<p>Based on the certificate of product registration from the Food and Drug Administration (FDA), certificate of product composition, manufacturing process flowchart, packaging information, product description, and sample submitted, subject article is roasted pili nuts glazed with honey, sugar, and light syrup. It is produced by blanching, peeling, sorting, washing, roasting, glazing, and cooling the pili nuts. Subject article is packed in 50-g and 75-g plastic pouches.</p> 
5	REASONS FOR CLASSIFICATION
	<p>Heading 20.08 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, <i>inter alia</i>, almonds, ground-nuts, areca (or betel) nuts and other nuts, dry-roasted, oil-roasted or fat-roasted, whether or not containing or coated with vegetable oil, salt, flavours, spices or other additives.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2008.19.91.</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;"> MARILOU P. MENDOZA Chairperson</p>  



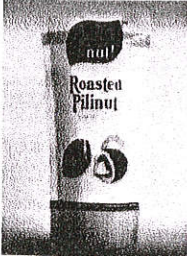
REPUBLIC OF THE PHILIPPINES




TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2019 RATE/S OF EXPORT DUTY	2	TCC (AR) NO.
	AHTN 2008.19.91 Export Duty - Zero		19-301
		3	DATE ISSUED
			JUL 29 2019

4	DESCRIPTION OF GOOD
	“Y NUT!” ROASTED PILINUT WITH SEA SALT”
	<p>Based on the brochure, packaging information, product description, manufacturing process, certificate of composition, certificate of product registration (CPR) from the Food and Drug Administration (FDA), and sample submitted, subject article is roasted pili nuts seasoned with sea salt. It is produced by blanching, peeling, sorting, washing, mixing of ingredients, roasting, and cooling of the pili nuts. Subject article is packed in 50-gram and 75-gram plastic pouches.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 20.08 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, <i>inter alia</i>, almonds, ground-nuts, areca (or betel) nuts and other nuts, dry-roasted, oil-roasted or fat-roasted, whether or not containing or coated with vegetable oil, salt, flavours, spices or other additives.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2008.19.91.</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></p> <p>MARILOU P. MENDOZA Chairperson</p>
	  <p>Republic of the Philippines TARIFF COMMISSION 19-00258</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 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3402.13.90 MFN - 3% ad valorem		19-314
		3	DATE ISSUED
			AUG 01 2019

4	DESCRIPTION OF GOOD
	“TEGO® ALKANOL S 21 P”
	<p>Based on the product specifications, certificate of analysis, safety data sheet, product data record, and sample submitted, subject article is a non-ionic surfactant made of steareth-21 (polyethylene glycol polymer and stearyl alcohol) based on vegetable raw materials. It is in the form of ivory-coloured waxy pellets with a characteristic odour. Packed in 25-kg bags, it is used as a raw material for skin care creams and lotions, deodorants and antiperspirant sprays and roll-ons, hair conditioner, and wet wipes, among others.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 34.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, organic surface-active agents (other than soap). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the organic surface-active agents of this heading are chemical compounds, not chemically defined, which contain one or more hydrophilic or hydrophobic functional groups in such a proportion that, when mixed with water at a concentration of 0.5% at 20°C and left to stand for one hour at the same temperature, they give a transparent or translucent liquid or stable emulsion without separation of insoluble matter. Organic surface-active agents are capable of adsorption at an interface; in this state they display a number of physico-chemical properties, particularly surface activity (e.g., reduction of surface tension, foaming, emulsifying, wetting), which is why they are usually known as “surfactants”. Organic surface-active agents may be, among others, non-ionic, in which case they do not produce ions in an aqueous solution. Their solubility in water is due to the presence in the molecules of functional groups which have a strong affinity for water. Examples are: products of the condensation of fatty alcohols, fatty acids or alkylphenols with ethylene oxide; ethoxylates of fatty acid amides.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3402.13.90, 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>FOR THE COMMISSION</p> <p></p> <p>MARILOU P. MENDOZA Chairperson</p>
	<p>Republic of the Philippines TARIFF COMMISSION</p> <p>19-00260</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 2019 RATE/S OF IMPORT DUTY <p style="text-align: center;">AHTN 3402.13.90 MFN - 3% ad valorem</p>	<table border="1"> <tr> <td data-bbox="1051 433 1105 466">2</td> <td data-bbox="1110 433 1364 466">TCC (AR) NO.</td> </tr> <tr> <td></td> <td data-bbox="1110 473 1364 506" style="text-align: center;">19-315</td> </tr> <tr> <td data-bbox="1051 513 1105 546">3</td> <td data-bbox="1110 513 1364 546">DATE ISSUED</td> </tr> <tr> <td></td> <td data-bbox="1110 553 1364 637" style="text-align: center;">AUG 01 2019</td> </tr> </table>	2	TCC (AR) NO.		19-315	3	DATE ISSUED		AUG 01 2019
2	TCC (AR) NO.								
	19-315								
3	DATE ISSUED								
	AUG 01 2019								
4 DESCRIPTION OF GOOD <p style="text-align: center;">“TEGO® ALKANOL S 2 P”</p> <p>Based on the product specifications, certificate of analysis, safety data sheet, product data record, and sample submitted, subject article is a non-ionic surfactant made of steareth-2 (polyethylene glycol polymer and stearyl alcohol) based on vegetable raw materials. It is in the form of white waxy pellets with a characteristic odour. Packed in 25-kg carton boxes, it is used as a raw material for skin care creams and lotions, deodorants and antiperspirant sprays and roll-ons, hair conditioner, and wet wipes, among others.</p>									
5 REASONS FOR CLASSIFICATION <p>Heading 34.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, organic surface-active agents (other than soap). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the organic surface-active agents of this heading are chemical compounds, not chemically defined, which contain one or more hydrophilic or hydrophobic functional groups in such a proportion that, when mixed with water at a concentration of 0.5% at 20°C and left to stand for one hour at the same temperature, they give a transparent or translucent liquid or stable emulsion without separation of insoluble matter. Organic surface-active agents are capable of adsorption at an interface; in this state they display a number of physico-chemical properties, particularly surface activity (e.g., reduction of surface tension, foaming, emulsifying, wetting), which is why they are usually known as “surfactants”. Organic surface-active agents may be, among others, non-ionic, in which case they do not produce ions in an aqueous solution. Their solubility in water is due to the presence in the molecules of functional groups which have a strong affinity for water. Examples are: products of the condensation of fatty alcohols, fatty acids or alkylphenols with ethylene oxide; ethoxylates of fatty acid amides.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3402.13.90, 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> <div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div data-bbox="314 1864 454 2001"> </div> <div data-bbox="597 1897 791 2001"> <p style="text-align: center;">19-00261</p> </div> <div data-bbox="893 1875 1232 2008"> <p style="text-align: right;"><i>[Signature]</i> MARILOU P. MENDOZA Chairperson</p> </div> </div>									



[Signature]
MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES

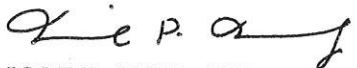


TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3824.99.99 MFN - 3% ad valorem		19-319
		3	DATE ISSUED
			AUG 01 2019

4	DESCRIPTION OF GOOD
	“TEGO® PEARL N 100”
	<p>Based on the product specifications, technical and safety data sheets, and sample submitted, subject article is a pearlizing agent composed of water, glycol distearate, steareth-4, and sodium benzoate. It is in the form of a homogenous, viscous, metallic white liquid. Packed in 200-kg drums, subject article is used to impart a metallic, brilliant white finish in shampoos, shower and bath preparations, and other preparations for the hair.</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 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>FOR THE COMMISSION</p> <p> MARILOU P. MENDOZA Chairperson</p>
	  <p>Republic of the Philippines TARIFF COMMISSION 19-00262</p>