



**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 :** 17 March 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 12 March 2021 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2021 RATES OF DUTY
20-273	"POPSOCKETS POPGRIP"	3926.90.99B	MFN – 15% Ad Valorem ACFTA – Zero*
20-276	"POPSOCKETS POPMOUNT 2 FLEX"	9620.00.30	MFN – 15% Ad Valorem ACFTA – Zero*
21-021	"ZHIKOLEST"	2106.90.72	MFN – 7% Ad Valorem ATIGA – Zero*
21-022	"WHOLE CORN GRAIN"	In-Quota	In-Quota
		1005.90.90A	MFN - 35% Ad Valorem
		Out-Quota	Out-Quota
		1005.90.90B	MFN - 50% 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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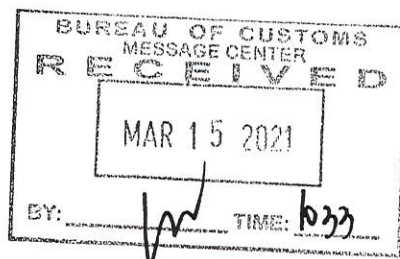
REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

TCOC Ref. No. 21-017

12 March 2021

**COMMISSIONER REY LEONARDO GUERRERO**

Bureau of Customs  
Port Area, Manila



**Dear Commissioner Guerrero:**

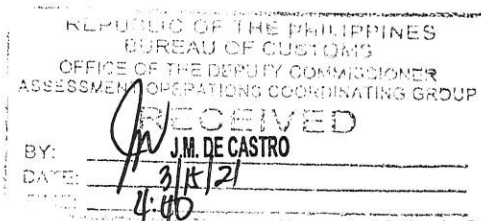
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of four (4) Advance Ruling on Tariff Classification, with TCC (AR) Nos. 20-273, 20-276, 21-021 and 21-022, issued by this Commission on 12-March 2021. These Advance Ruling have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

Thank you.

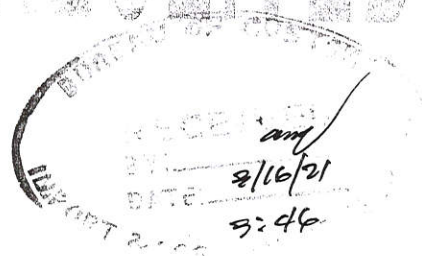
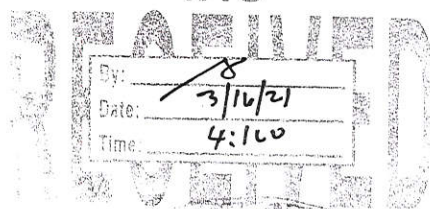
Very truly yours,

**MARISSA MARICOSA A. PADERON, PhD**

Commissioner  
Officer-In-Charge



OFFICE OF THE DIRECTOR  
**IAS**



Encl: As stated

cc: The Secretary  
Department of Finance  
Manila





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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>   <b>AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY</b>  <b>AHTN 3926.90.99B</b> <b>MFN – 15% ad valorem</b> <b>ACFTA – Zero</b>	<b>2</b>   <b>TCC (AR) NO.</b> <b>20-273</b>
	<b>3</b>   <b>DATE ISSUED</b> <b>12 March 2021</b>

**4** | **DESCRIPTION OF GOOD**

**“POPSOCKETS POPGRIP”**

Based on the brochure, product material composition, and sample submitted, subject article is a phone grip and stand, made of polycarbonate, thermoplastic polyurethane (TPU), nylon, and adhesive, among others. It is composed of a swappable PopTop that expands and collapses like an accordion and can be easily detached from/attached to a base that is fastened to the back of the phone or phone case. Packed in a plastic blister and cardboard enclosure, subject article is available in various designs and colors.



**5** | **REASONS FOR CLASSIFICATION**

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, among others, 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.

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 ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to 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

*Marissa Maricosa A. Paderon*

**MARISSA MARICOSA A. PADERON, PhD**  
Commissioner  
Officer-In-Charge

**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.





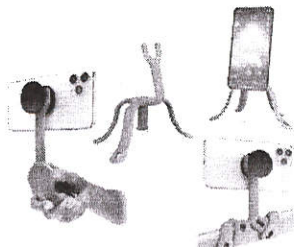

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REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 9620.00.30</b> <b>MFN – 15% ad valorem</b> <b>ACFTA – Zero</b>		<b>20-276</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>12 March 2021</b>

<b>4</b>	<p><b>DESCRIPTION OF GOOD</b></p> <p style="text-align: center;"><b>“POPSOCKETS POPMOUNT 2 FLEX”</b></p> <p>Based on the brochure, product material composition, and sample submitted, subject article is a portable mobile phone mounting support with silicone-wrapped steel wire frame and mount head. It has a 5-prong structure, four (4) of which serve as flexible legs for propping and/or gripping and one (1) for mounting/holding the mobile device installed with PopGrip. Packed in a cardboard enclosure, subject article is available in various colors.</p> <div style="text-align: right;">  </div>
<b>5</b>	<p><b>REASONS FOR CLASSIFICATION</b></p> <p>Heading 96.20 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers monopods, bipods, tripods and similar articles. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers monopods, bipods, tripods and similar articles, which are used as support for cameras, video cameras, precision instruments, etc., to reduce random movements. They may be extendable and are usually portable and may be equipped with a quick release device or head for easy mounting and release of the apparatus or instrument they support. These articles can be made of any material, e.g., wood, aluminium, carbon or a combination thereof.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 9620.00.30, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to 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: center;">FOR THE COMMISSION</p> <div style="text-align: center;">   <b>MARISSA MARICOSA A. PADERON, PhD</b>                      Commissioner                      Officer-In-Charge                 </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)

<b>1</b>	<b>AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2106.90.72 MFN - 7% ad valorem ATIGA - Zero		21-021
		<b>3</b>	<b>DATE ISSUED</b>
			12 March 2021

**4 DESCRIPTION OF GOOD**

**“ZHIKOLEST”**

Based on the product ingredient declaration, product information sheet, product label, certificate of product registration from the Food and Drug Administration (FDA), product photo, and catalog submitted, subject article is a dietary food supplement in the form of brown capsules. Each capsule contains *Apii folium* extract, *Eugenia folium* extract, *Camelias sinensis folium* extract, and *Garcinia fructus* extract. Packed in plastic bottles containing ninety (90) 480-mg capsules, subject article is recommended for the management of high cholesterol and triglyceride levels in the blood.



**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 this heading includes, *inter alia*, preparations, often referred to as *food supplements*, based on extracts from plants, fruit concentrates, honey, fructose, etc. and containing added vitamins and sometimes minute quantities of iron compounds. These preparations are often put up in packagings with indications that they maintain general health or well-being. Similar preparations, however, intended for the prevention or treatment of diseases or ailments are excluded (heading 30.03 or 30.04).

In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.72, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "D".

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

**MARISSA MARICOSA A. PADERON, PhD**  
Commissioner  
Officer-In-Charge

**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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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	<u>In-Quota</u> 1005.90.90A	<u>Out-Quota</u> 1005.90.90B		21-022
	MFN	35% ad valorem	50% ad valorem	3	DATE ISSUED
					12 March 2021

4 DESCRIPTION OF GOOD

**“WHOLE CORN GRAIN”**

Based on the product specifications, cleaning process flowchart, and photograph of the product submitted, subject article is 100% whole corn grain suitable for human consumption. It has been sorted and separated from the broken kernels and purified from stalk, stone, soil, metal parts, and all physical impurities. Packed in 900-kg, 1000-kg, and 1200-kg big bags, subject article is used in the manufacture of breakfast cereals.



5 REASONS FOR CLASSIFICATION

Heading 10.05 of the ASEAN Harmonized Tariff Nomenclature (AHTN):2017 covers maize (corn). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that there are several kinds of maize (corn), with grains of different colours (golden yellow, white, sometimes reddish-brown or mottled), and of different shapes (round, dog-tooth shaped, flattened, etc.).

In view thereof, subject article is classified under AHTN 2017 subheadings 1005.90.90A and 1005.90.90B, with In-Quota and Out-Quota Most Favoured Nation (MFN) rates of duty of 35% ad valorem and 50% ad valorem, respectively.

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

**MARISSA MARICOSA A. PADERON, PhD**  
Commissioner  
Officer-In-Charge

**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.

