



BUREAU OF CUSTOMS

Professionalism Integrity Accountability

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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 : 05 November 2020

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 03 November 2020, 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	2020 RATES OF DUTY
20-185	"DXN LION'S MANE COFFEE"	In-Quota: 2101.12.91A Out-Quota: 2101.12.91B	In-Quota: MFN – 30% Ad Valorem ACFTA – Zero* Out-Quota: MFN – 45% Ad Valorem ACFTA – Zero*
20-187	"DXN WATERY CORRECTION CREAM"	3304.99.30	MFN – 10% Ad Valorem AKFTA – Zero*
20-188	"DXN M MIRACLE MARINE LIPOSOME MOISTURIZING CREAM"	3304.99.30	MFN – 7% Ad Valorem AKFTA – Zero*

South Harbor, Gate 3, Port Area, Manila 1099

Tel. Nos 527-4537, 527-1935

Website: www.customs.gov.ph Email: Boc.cares@customs.gov.ph

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20-191	"DXN M MIRACLE MARINE LIPOSOME VITAL EXTRA EMULSION"	3304.99.30	MFN – 7% Ad Valorem AKFTA – Zero*
20-192	"DXN M MIRACLE MARINE LIPOSOME HYDRATING ALGAE ESSENCE"	3304.99.90	MFN – 7% Ad Valorem AKFTA – Zero*
20-195	"MICROHYGIENE ANTISEPTIC SOLUTION"	3808.94.90	MFN – 3% Ad Valorem AIFTA – Zero*
20-211	"EXXONMOBIL™ LLDPE LL 1001BT"	3901.40.00	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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AOCG Memo No. 216-2020 p. 2a



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BY: *[Signature]* TIME: 1549

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 20-096

03 November 2020



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 seven (7) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 20-185, 20-187, 20-188, 20-191, 20-192, 20-195 and 20-211, issued by this Commission on 03 November 2020. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson

REPUBLIC OF THE PHILIPPINES
BUREAU OF CUSTOMS
OFFICE OF THE DEPUTY COMMISSIONER
ASSESSMENT OPERATIONS COORDINATING GROUP
RECEIVED
BY: *[Signature]* 04 NOV 2020
DATE: 9:33
TIME: 9:33

OFFICE OF THE DIRECTOR
IAS

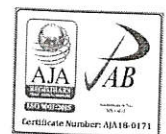
Encl: As stated

cc: The Secretary
Department of Finance
Manila

RECEIVED
By: *[Signature]*
Date: 11/4
Time: 2:30

[Signature]
04 NOV 2020
1:28

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 • Fax Number (632) 8921-7960
Website: tariffcommission.gov.ph • Philippine Tariff Finder: finder.tariffcommission.gov.ph
Email Address: TC.Assist@mail.tariffcommission.gov.ph





REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION


Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY			2	TCC (AR) NO.
		<u>In-Quota</u>	<u>Out-Quota</u>		20-185
	AHTN	2101.12.91A	2101.12.91B	3	DATE ISSUED
MFN	30% ad valorem	45% ad valorem	03 November 2020		
ACFTA	Zero	Zero			

4 DESCRIPTION OF GOOD

“DXN LION’S MANE COFFEE”

Based on the product information sheet, manufacturing flowchart, product ingredient declaration, product label, and photograph of actual product submitted, subject article is a powdered coffee preparation containing instant coffee powder, non-dairy creamer, sugar, and Lion’s Mane mushroom powder. Packed in boxes containing 20 x 21-gram foil packs, subject article is to be dissolved in hot water before consumption and can be served hot or cold.



5 REASONS FOR CLASSIFICATION

Heading 21.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, preparations with a basis of the coffee, tea or maté extracts, essences or concentrates. These are preparations based on extracts, essences or concentrates of coffee, tea or maté (and not on coffee, tea or maté themselves), and include extracts, etc., with added starches or other carbohydrates.

In view thereof, subject article is classified under AHTN 2017 subheadings 2101.12.91A and 2101.12.91B, with in-quota and out-quota Most Favoured Nation (MFN) rates of duty of 30% and 45% ad valorem, respectively, and ASEAN-China Free Trade Area (ACFTA) rates 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

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

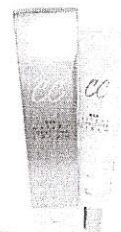
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3304.99.30 MFN – 7% ad valorem AKFTA – Zero		20-187
		3	DATE ISSUED
			03 November 2020

4 DESCRIPTION OF GOOD

“DXN WATERY CORRECTION CREAM”

Based on the product ingredient declaration, manufacturing process flowchart, product information sheet, product label, and photograph of the actual product submitted, subject article is a 5-in-1 color correction (CC) cream that provides the combined benefits of an essence, moisturizing cream, eye cream, make-up base, and blemish balm (BB). It is in the form of a beige-coloured cream consisting of aqua, butylene glycol, seawater, and skin-conditioning agents, among others. Packed in a 45-ml plastic tube placed in a box, subject article is applied evenly to the face to cover skin imperfections and provide it with a healthy colour.



5 REASONS FOR CLASSIFICATION

Heading 33.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this part covers, among others, other beauty or make-up preparations and preparations for the care of the skin (other than medicaments), such as beauty creams, cold creams, make-up creams, cleansing creams, skin foods (including those containing bees' royal jelly) and skin tonics or body lotions.

In view thereof, subject article is classified under AHTN 2017 subheading 3304.99.30, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AK”.

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

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 2020 RATE/S OF IMPORT DUTY AHTN 3304.99.30 MFN – 7% ad valorem AKFTA – Zero	2 TCC (AR) NO. 20-188
	3 DATE ISSUED 03 November 2020

4 | **DESCRIPTION OF GOOD**

“DXN M MIRACLE MARINE LIPOSOME MOISTURIZING CREAM”

Based on the product ingredient declaration, manufacturing process flowchart, product information sheet, product label, and photograph of the actual product submitted, subject article is a facial moisturizer in the form of a white cream. It consists of aqua, glycerin, and skin-conditioning agents, among others. Packed in a 50-mL bottle placed in a box, subject article is applied evenly to the skin to hydrate and moisturize it.



5 | **REASONS FOR CLASSIFICATION**

Heading 33.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this part covers, among others, other beauty or make-up preparations and preparations for the care of the skin (other than medicaments), such as beauty creams, cold creams, make-up creams, cleansing creams, skin foods (including those containing bees' royal jelly) and skin tonics or body lotions.

In view thereof, subject article is classified under AHTN 2017 subheading 3304.99.30, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AK”.

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

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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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3304.99.30 MFN - 7% ad valorem AKFTA - Zero		20-191
		3	DATE ISSUED
			03 November 2020

4 DESCRIPTION OF GOOD

“DXN M MIRACLE MARINE LIPOSOME VITAL EXTRA EMULSION”

Based on the product ingredient declaration, manufacturing process flowchart, product information sheet, product label, and photograph of actual product submitted, subject article is a facial emulsion in the form of an ivory white lotion. It contains Ectoin and various other skin conditioning agents. Packed in a 150-mL bottle placed in a box, subject article is applied evenly to the skin after applying a toner, to protect it against harmful exogenous agents, and to keep it revitalized and moisturized.



5 REASONS FOR CLASSIFICATION

Heading 33.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this part covers, among others, other beauty or make-up preparations and preparations for the care of the skin (other than medicaments), such as beauty creams, cold creams, make-up creams, cleansing creams, skin foods (including those containing bees' royal jelly) and skin tonics or body lotions.

In view thereof, subject article is classified under AHTN 2017 subheading 3304.99.30, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AK”.

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.

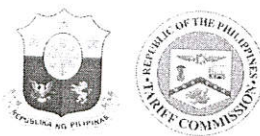
FOR THE COMMISSION

MariLou P. Mendoza

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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ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 3304.99.90 MFN - 7% ad valorem AKFTA - Zero		20-192	
		3	DATE ISSUED
		03 November 2020	

4 DESCRIPTION OF GOOD

“DXN M MIRACLE MARINE LIPOSOME HYDRATING ALGAE ESSENCE”

Based on the product ingredient declaration, manufacturing process flowchart, product information sheet, product label, and photograph of actual product submitted, subject article is a facial essence in the form of a transparent liquid. It is formulated with spirulina extract, Ganoderma extract, deep sea water, and hyaluronic acid, among others. Packed in a 30-mL bottle placed in a box, subject article is applied to the face after toning to help moisturize and improve the appearance of the skin and to boost skin hydration for a brightening and illuminating effect.



5 REASONS FOR CLASSIFICATION

Heading 33.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this part covers, among others, other beauty or make-up preparations and preparations for the care of the skin (other than medicaments), such as beauty creams, cold creams, make-up creams, cleansing creams, skin foods (including those containing bees' royal jelly) and skin tonics or body lotions.

In view thereof, subject article is classified under AHTN 2017 subheading 3304.99.90, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AK".

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

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 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3808.94.90 MFN - 3% ad valorem AFTA - Zero		20-195
		3	DATE ISSUED
			03 November 2020

4	DESCRIPTION OF GOOD
	<p>“MICROHYGIENE ANTISEPTIC SOLUTION”</p> <p>Based on the certificate of product composition, product label, photograph of actual product, and material safety data sheet submitted, subject article is an antiseptic solution in the form of a clear (colorless) liquid with characteristic odor. It is composed of 70% ethyl alcohol, denaturant, purified water, moisturizer, and fragrance. Available in 500-mL plastic bottles, subject article is to be used as a skin disinfectant.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 38.08 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the products of heading 38.08 can be divided into the following groups, including, among others, disinfectants. Disinfectants are agents which destroy or irreversibly inactivate undesirable bacteria, viruses or other micro-organisms, generally on inanimate objects. Disinfectants are used, for example, in hospitals for cleaning walls, etc., or sterilising instruments. They are also used in agriculture for disinfecting seeds and in the manufacture of animal feeds to control undesirable micro-organisms. The group includes sanitisers, bacteriostats and sterilisers.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3808.94.90, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN-India Free Trade Area (AFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AI”.</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;"><i>MariLou P. Mendoza</i></p> <p style="text-align: right;">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>





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
			20-211
	AHTN 3901.40.00 MFN - 3% ad valorem	3	DATE ISSUED
			03 November 2020

4 DESCRIPTION OF GOOD**“EXXONMOBIL™ LLDPE LL 1001BT”**

Based on the product datasheet, safety datasheet, certificate of analysis, and declaration of composition submitted, subject article is an ethylene-butene copolymer resin, containing by weight less than 93% ethylene and more than 7% 1-butene, with thermal stabilizer, slip and anti-block additives. It is in the form of white to off-white pellets, with a melt flow index of 1.0 g/10 minutes at 190°C and a density of 0.918 g/cm³. Packed in 25-kg bags, subject article is used in the manufacture of agricultural films, lamination films, blown films, and packaging films.

5 REASONS FOR CLASSIFICATION

Note 4 to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that the expression “copolymers” covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.

Furthermore, Note 6(b) to Chapter 39 states that in headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

Heading 39.01 of the AHTN 2017 covers polymers of ethylene, in primary forms.

In view thereof, subject article is classified under AHTN 2017 subheading 3901.40.00, 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

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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MEMORANDUM

TO : GLADYS C. CABUGAWAN
Chief, Central Records Management Division

FROM : ATTY. YASSER ISMAIL A. ABBAS, CESE
Director III, Imports and Assessment Service

SUBJECT : MEMORANDA DATED 5 NOVEMBER 2020 RE: TARIFF
COMMISSION CIRCULAR/ADVANCE RULING (TCC/AR)

DATE : 9 November 2020

Respectfully forwarded the herein 5 November 2020 memoranda signed by the Deputy Commissioner, AOCG, covering Tariff Classification Circulars dated 27 October 2020 and 3 November 2020, respectively, for dissemination.

