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AOCG Memo No. 118-2021



# BUREAU OF CUSTOMS

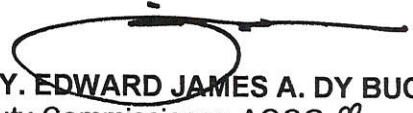
MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



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 :** 02 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 26 February 2021 and the same having been reviewed and summarized as follows:

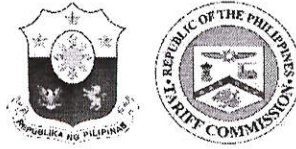
TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
20-269	"DXN HONG T POWDER"	1211.90.16B	MFN – 3% Ad Valorem ATIGA – Zero (Except for KH and LA)*
20-249	"S-440"	3214.10.00	MFN – 5% Ad Valorem PJEPA – Zero* AJCEPA – Zero*
20-272	"POPSOCKETS POPWALLET+"	3926.90.99B	MFN – 15% Ad Valorem 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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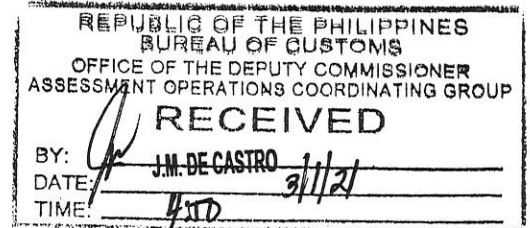


BOC-09-19281

REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

TCOC Ref. No. 21-013

26 February 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 three (3) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 20-247, 20-269 and 20-272 issued by this Commission on 26 February 2021. These Advance Rulings have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

Thank you.

Very truly yours,

*MariLou P. Mendoza*  
Digitally signed

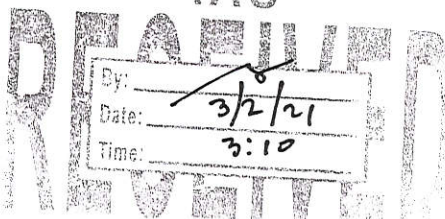
**MARILOU P. MENDOZA**  
Chairperson



Encl: As stated

cc: *The Secretary*  
*Department of Finance*  
*Manila*

OFFICE OF THE DIRECTOR  
**IAS**



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CERTIFICATION NUMBER  
AJA18-0171

*2/1 2/21*



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 1211.90.16B</b> <b>MFN – 3% ad valorem</b> <b>ATIGA – Zero (Except for KH and LA)</b>		<b>20-269</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>26 February 2021</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“DXN HONG T POWDER”</b>  <p>Based on the product information sheet, product ingredient declaration, manufacturing process flowchart, and label artwork submitted, subject article is 100% dried <i>Alternanthera sessilis</i>. It is in the form of a green powder packed in 30-gram plastic bottles. One (1) spoon, or 2 grams, of subject article is to be mixed with 100 mL of warm water and is to be consumed once daily, before a meal, for general health.</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 12.11 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers vegetable products of a kind used primarily in perfumery, in pharmacy or medicine, or for insecticidal, fungicidal, parasiticidal or similar purposes. They may be in the form of whole plants, mosses or lichens, or of parts (such as wood, bark, roots, stems, leaves, flowers, petals, fruits and seeds (other than oleaginous fruits and oil seeds classified in headings 12.01 to 12.07)), or in the form of waste resulting, in the main, from mechanical treatment. They remain in the heading whether fresh, chilled, frozen or dried, whole, cut, crushed, ground or powdered or (where appropriate) grated or hulled. Products of this heading impregnated with alcohol remain classified here. However, the classification of vegetable products in this heading, by virtue of their being used primarily in pharmacy, does not necessarily imply that they may be regarded as medicaments of heading 30.03 or 30.04 when they are mixed, or unmixed but put up in measured doses or in forms or packings for retail sale. While the term “medicaments” within the meaning of heading 30.03 or 30.04 refers only to products which have therapeutic or prophylactic uses, the broader term “pharmacy” has reference both to medicaments and to products having no therapeutic or prophylactic uses (e.g., tonic beverages, fortified foods, blood-grouping reagents).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 1211.90.16B, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero (except for Cambodia and Laos), subject to submission of Certificate of Origin (CO) Form “D”.</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 Digitally signed  <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><b>Note:</b> 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)

<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 3214.10.00</b> <b>MFN – 5% ad valorem</b> <b>PJEPa – Zero</b> <b>AJCEPA – Zero</b>		<b>20-247</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>26 February 2021</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“S-440”</b>
	<p>Based on the material safety data sheet, list of ingredients, technical information, and photograph of the product submitted, subject article is a mastic based on synthetic rubber that is in the form of a pale-yellow paste. Its other components include plasticizers, humidity absorbers, adhesion promoters, hardener, and fillers. To be imported in 333-mL cartridges, subject article is used as a sealant and adhesive between welding lines of automotive door trim parts.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 32.14 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, glaziers’ putty, grafting putty, resin cements, caulking compounds and other mastics. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the preparations of this heading are mainly used to stop, seal or caulk cracks and, in certain cases, to bond or firmly join components together. They are distinguished from glues and other adhesives by the fact that they are applied in thick coatings or layers. The heading includes, among others, mastics based on rubber.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3214.10.00, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem; and Philippines-Japan Economic Partnership Agreement (PJEPa) and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “JP” and “AJ”, respectively.</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> <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><b>Note:</b> 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>





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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

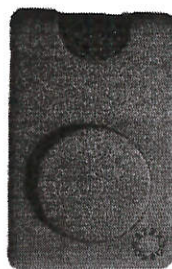
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<p style="text-align: center;">AHTN 3926.90.99B MFN – 15% ad valorem ACFTA – Zero</p>			20-272
		3	DATE ISSUED
		26 February 2021	

4 DESCRIPTION OF GOOD

“POPSOCKETS POPWALLET+”

Based on the brochure, product material composition, and sample submitted, subject article is a card holder (PopWallet) with an integrated expanding phone grip (PopTop with PopGrip base). It is made of polycarbonate, thermoplastic polyurethane (TPU), and spandex, among others. Having a dimension of 3.54 in. x 2.27 in. x 0.42 in. (LxWxD), the PopWallet is to be attached to the back of a mobile phone or phone case. The PopTop with PopGrip is for the user to grip, prop, or mount the phone. Packed in a plastic blister pack with cardboard back, subject article is designed to hold up to three (3) credit cards or six (6) business cards and is available in various designs and colours.



Front



Side



Back

