



mmo

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 : 10 June 2022

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 06 June 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
22-024	"PREMIX A AND FOLIC ACID"	2936.90.00	MFN – Zero* ATIGA – Zero*
22-102	"IONITY HAIR BRUSH MODEL: EH-HE10VP421"	8509.80.90	MFN – 5% Ad Valorem ACFTA – Zero*
21-374	"POTENTIAL TEST TERMINAL BLOCK, MODEL: YS PTT-04C"	8536.90.12	MFN – Zero* AKFTA – Zero*
22-057	"TABASCO BRAND HABANERO SAUCE"	2103.90.13	MFN – 7% Ad Valorem

***Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).**

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



MASTER COPY

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION



BOC-09-31122

TCOC Ref. No. 22-043

06 June 2022

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 Rulings on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of four Advance Rulings on Tariff Classification, with TCC (AR) Nos. 21-374, 22-024, 22-057 and 22-102, issued by this Commission on 06 June 2022. These Advance Ruling have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

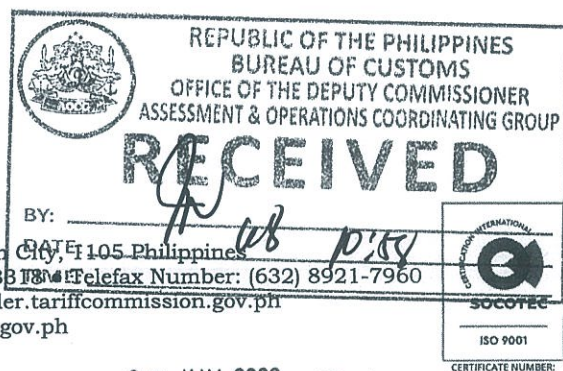
MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson



Encl: *As stated*

cc: *The Secretary*
Department of Finance
Manila



07 JUN 2022 1501



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

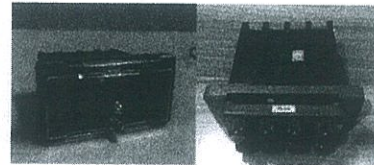
ADVANCE RULING ON TARIFF CLASSIFICATION
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8536.90.12 MFN - Zero AKFTA - Zero		21-374
		3	DATE ISSUED
			06 June 2022

4 DESCRIPTION OF GOOD

“POTENTIAL TEST TERMINAL BLOCK, MODEL: YS PTT-04C”

Based on the brochure, technical specifications, and sample submitted, subject article is a terminal block consisting mainly of metal plates, springs, and screws enclosed in an acrylonitrile, butadiene, and styrene (ABS) resin moulded case with red top frame/hinged cover. It is used as a testing terminal in electrical panels and switchboards to allow for safe and easy testing of voltage and to reduce the possibility of damage to connected electrical equipment. Designed for 4-pole wiring connections, subject article has a voltage rating of 250 V AC and a current rating of 10 A. It can be imported with or without test terminal plugs.



5 REASONS FOR CLASSIFICATION

Heading 85.36 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, among others, apparatus for making connections to or in electrical circuits. This apparatus is used to connect together the various parts of an electrical circuit. It includes, among others, other connectors, terminals, terminal strips, etc. These include small squares of insulating material fitted with electrical connectors (dominoes), terminals which are metal parts intended for the reception of conductors, and small metal parts designed to be fitted on the end of electrical wiring to facilitate electrical connection (spade terminals, crocodile clips, etc.).

In view thereof, subject article is classified under AHTN 2017 subheading 8536.90.12, with a Most Favoured Nation (MFN) rate of duty of zero 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 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.



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2103.90.13 MFN - 7% ad valorem		22-057
		3	DATE ISSUED
			06 June 2022

4 DESCRIPTION OF GOOD**"TABASCO® BRAND HABANERO SAUCE"**

Based on the ingredient declaration, ingredient statement, product information sheet, quality assurance document, photograph of the product, and sample submitted, subject article is a Jamaican-style sauce made from distilled vinegar, habanero pepper, cane sugar, TABASCO® Brand Pepper Sauce, salt, and TABASCO® Pepper Mash, among others. It is in the form of a thin-textured, tomato-red liquid with an extremely pungent taste and smell. Packed in 60-mL and 150-mL glass bottles, subject article can be used as marinade, dipping sauce, and basting sauce.

**5 REASONS FOR CLASSIFICATION**

Heading 21.03 of the ASEAN Harmonized Tariff Nomenclature (AH3TN) 2017 covers, among others, sauces and preparations therefor. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers preparations, generally of a highly spiced character, used to flavour certain dishes (meat, fish, salads, etc.), and made from various ingredients (eggs, vegetables, meat, fruit, flours, starches, oil, vinegar, sugar, spices, mustard, flavourings, etc.). Sauces are generally in liquid form and preparations for sauces are usually in the form of powders to which only milk, water, etc. need to be added to obtain a sauce. Sauces are normally added to a food as it cooks or as it is served. Sauces provide flavour, moisture, and a contrast in texture and colour. Seasoning liquids (soy sauce, hot pepper sauce, fish sauce) are used both as ingredients in cooking and at table as condiments.

In view thereof, subject article is classified under AHTN 2017 subheading 2103.90.13, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.

This ruling shall be valid for five 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.