



# BUREAU OF CUSTOMS

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ACCOUNTABILITY

AOCG Memo No. 219-2021

## 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 :** 4 May 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 27 April 2021 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-039	"SONY SOUND BAR, MODEL: HT-G700"	8518.29.90	MFN – 3% Ad Valorem ACFTA – Zero*
21-040	"SONY HOME THEATRE SYSTEM, MODEL: HT-S20R"	8518.29.90	MFN – 3% Ad Valorem ACFTA – Zero*
21-041	"SHRIMP PROTEIN POWDER"	2309.90.20	MFN – Zero* ATIGA – Zero*
21-052	"CHOLINE CHLORIDE"	2309.90.20	MFN – Zero*

**\*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).**

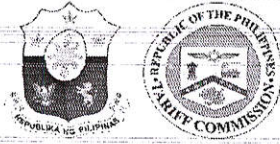
For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

A Modernized and Credible Customs Administration That is Among the World's Best

South Harbor, Gate 3, Port Area, Manila 1099

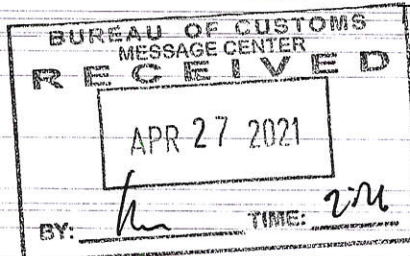
8527-4537, 8527-1935 | www.customs.gov.ph | boc.cares@customs.gov.ph



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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

27 April 2021



COC Ref. No. 21-031



BOC-09-20846

**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 Rulings on Tariff Classification, with TCC (AR) Nos. 21-039, 21-040, 21-041 and 21-052, issued by this Commission on 27 April 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

*4/27/21 4:47*

Encl: As stated

cc: The Secretary  
Department of Finance  
Manila

OFFICE OF THE SECRETARY  
DEPARTMENT OF FINANCE  
*4/28/21 1:25 pm*







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REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

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

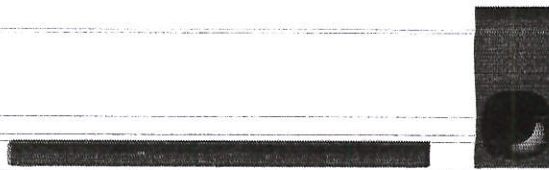
<b>1</b>	<b>AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 8518.29.90 MFN - 3% ad valorem ACFTA - Zero		21-039
		<b>3</b>	<b>DATE ISSUED</b>
			27 April 2021

**4 DESCRIPTION OF GOOD**

**“SONY® SOUND BAR, MODEL: HT-G700”**

Based on the operating instructions and technical information submitted, subject article is a speaker set consisting of a bar speaker and a subwoofer. It is capable of connecting to compatible devices like television sets, audio/visual devices, smartphones, and other media player devices via Bluetooth® or high-definition multimedia interface (HDMI) wired cable connection. Subject article is to be imported with a remote control (with batteries), HDMI cable, power cords, wall-mount template, startup guide, and operating instructions. It has the following specifications:

Loudspeaker	Bar speaker (SA-G700)	Subwoofer (SA-WG700)
No. of speaker/s	3	1
Power requirement	120 – 240 VAC, 50/60 Hz	120 – 240 VAC, 50/60 Hz
Dimensions (WxHxD) (mm)	980 x 64 x 108	192 x 387 x 406
Weight (kg)	3.5	7.5



**5 REASONS FOR CLASSIFICATION**

Heading 85.18 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, loudspeakers, whether or not mounted in their enclosures. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the heading covers, among others, loudspeakers of all kinds presented separately, regardless of the particular purpose for which such apparatus may be designed. Furthermore, the ENs state that the function of loudspeakers is the converse of that of microphones : they reproduce sound by converting electrical variations or oscillations from an amplifier into mechanical vibrations which are communicated to the air.



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AOCG Memo No. \_\_\_\_\_

2	TCC (AR) NO.
21-039	

In view thereof, subject article is classified under AHTN 2017 subheading 8518.29.90, with a Most Favoured Nation (MFN) rate of duty of 3% 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

 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.





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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

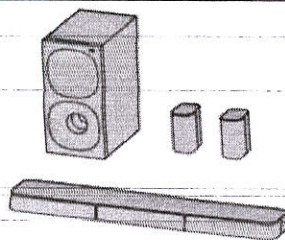
<b>1</b>	<b>AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 8518.29.90 MFN - 3% ad valorem ACFTA - Zero		21-040
		<b>3</b>	<b>DATE ISSUED</b>
			27 April 2021

**4 DESCRIPTION OF GOOD**

**“SONY® HOME THEATRE SYSTEM, MODEL: HT-S20R”**

Based on the operating instructions and technical information submitted, subject article is a speaker system consisting of a bar speaker, a subwoofer, and two (2) surround speakers. It is capable of connecting to compatible devices like television sets, audio/visual devices, smartphones, and other media player devices via Bluetooth® or high-definition multimedia interface (HDMI) ~~wired cable connection~~. Subject article is to be imported with a remote control (with batteries), power cord, optical digital cable, wall-mount template (optional), startup guide, and operating instructions. It has the following specifications:

Loudspeaker	Subwoofer (SA-WS20R)	Bar speaker (SS-S20R)	Surround Speaker (SS-SS20R)
No. of speaker/s	1	3	2
Power requirement	120 or 220 – 240 VAC, 50/60 Hz		
Dimensions (WxHxD) (mm)	192 x 387 x 342	760 x 52 x 86	86 x 171 x 86
Weight (kg)	7	2	0.6



**5 REASONS FOR CLASSIFICATION**

Heading 85.18 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, loudspeakers, whether or not mounted in their enclosures. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the heading covers, among others, loudspeakers of all kinds presented separately, regardless of the particular purpose for which such apparatus may be designed. Furthermore, the ENs state that the function of loudspeakers is the converse of that of microphones: they reproduce sound by converting electrical variations or oscillations from an amplifier into mechanical vibrations which are communicated to the air.



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2	TCC (AR) NO.
	21-040

In view thereof, subject article is classified under AHTN 2017 subheading 8518.29.90, with a Most Favoured Nation (MFN) rate of duty of 3% 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

  
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)

<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 2309.90.20</b>		<b>21-041</b>
	<b>MFN - Zero</b>	<b>3</b>	<b>DATE ISSUED</b>
	<b>ATIGA - Zero</b>		<b>27 April 2021</b>

**4 DESCRIPTION OF GOOD**

**“SHRIMP PROTEIN POWDER”**

Based on the product specifications, certificate of composition, material safety data sheet, production process flowchart, declaration certificate, and photograph of the product submitted, subject article is a protein-rich feed supplement in the form of a light yellow-brown to yellow-brown powder. It is composed of concentrated shrimp protein hydrolysate, concentrated corn protein, and antioxidants. Generally packed in 25-kg kraft, polypropylene, or polyethylene bags, subject article is mixed with livestock and aquatic feed formulas at a rate of 5% to 10% as a replacement for fish meal.

**5 REASONS FOR CLASSIFICATION**

Heading 23.09 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, preparations for *supplementing (balancing) farm-produced feed (feed supplements)*. Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced animal diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients. Although, qualitatively, these preparations have much the same composition as those in complete feeds, they are distinguished by a relatively high content of one particular nutrient.

In view thereof, subject article, is classified under AHTN 2017 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero 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

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.







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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 2309.90.20</b> <b>MFN - Zero</b>		<b>21-052</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>27 April 2021</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“CHOLINE CHLORIDE”</b>
	<p>Based on the certificate of product registration from the Bureau of Animal Industry (BAI), technical data sheet, product specifications, and approved label submitted, subject article is a <i>free-flowing yellow to brown coarse powder consisting of choline chloride and corn cob (carrier)</i>. Packed in 25-kg bags with polyethylene inner lining, subject article is to be added to feeds of poultry and swine at a rate of 600 to 700 grams and 450 to 500 grams per ton of feed, respectively. It is used for the prevention of fatty liver disease in swine and poultry, and perosis in poultry.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 23.09 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, preparations for supplementing (balancing) farm-produced feed (feed supplements). Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced animal diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients. Although, qualitatively, these preparations have much the same composition as those in complete feeds, they are distinguished by a relatively high content of one particular nutrient.</p> <p>In view thereof, subject article, is classified under AHTN-2017 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero.</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>

