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MEMORANDUM

TO : ALL DISTRICT and SUB-PORT COLLECTORS
ALL CHIEFS, FORMAL ENTRY DIVISION
AND FORMAL ENTRY DIVISION PERSONNEL

FROM : *Fu* *Ny*
ATTY. EDWARD JAMES A. DY BUCO
Deputy Commissioner, AOCG *fl.*

SUBJECT : TARIFF COMMISSION CIRCULAR/ADVANCE RULING
(TCC/AR)

DATE : 24 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 copy of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circular (TCC/AR) issued on 14 May 2021 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-063	"SIXIN CS-07BW ANTIFOAM AGENT"	3402.90.19	MFN – 5% 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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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION



TCC Ref. No. 21-033

14 May 2021

COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Port Area, Manila



BOC-09-21318

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 a PDF copy of one Advance Ruling on Tariff Classification, with TCC (AR) No. 21-063, issued by this Commission on 14 May 2021. This Advance Ruling has also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

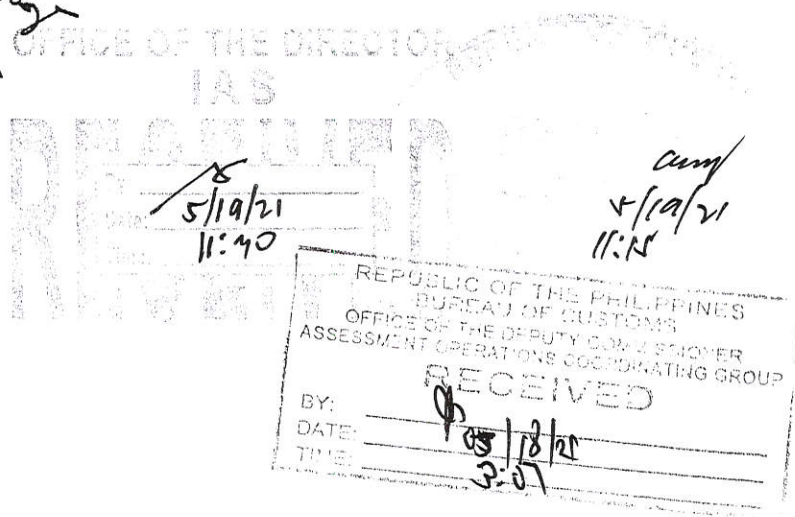
Very truly yours,

Digitally signed
MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson

Encl: As stated

cc: The Secretary
Department of Finance
Manila





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 3402.90.19 MFN - 5% ad valorem ACFTA - Zero		21-063
		3	DATE ISSUED
			14 May 2021

4	DESCRIPTION OF GOOD
	“SIXIN® CS-07BW ANTIFOAM AGENT”
	<p>Based on the product information, product composition, technical data sheet, and safety data sheet submitted, subject article is a non-ionic surface-active preparation in the form of a light-yellow to brown liquid. It is composed of mineral oil, silica, aluminum stearate, and polyoxyethylene glycol monooleate. Packed in 25-L and 200-L plastic buckets, subject article is used as a defoaming agent in the production of water-based coatings, inks, and adhesives.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 34.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group comprises three categories of preparations, including, among others, surface-active preparations. These include, among others, other mixtures based on a surface-active agent (e.g., surface-active preparations containing a proportion of soap, such as alkylbenzenesulphonate with sodium stearate).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3402.90.19, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem and an 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: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>MariLou P. Mendoza</i> <small>Digitally signed</small></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>

