



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

*hmm*  
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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 *EB*

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

**DATE :** 11 December 2020

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 04 December 2020 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
20-225A	"SHELL GTL SARAWAX SX70S"	2712.90.90	MFN – Zero ATIGA – Zero*
<b>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</b>			

For your information, guidance and strict compliance.

**CC: COMMISSIONER OF CUSTOMS**

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AOCG Memo No. 286 - 2020



REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

TCOC Ref. No. 20-105

07 December 2020

**COMMISSIONER REY LEONARDO GUERRERO**  
Bureau of Customs  
Port Area, Manila



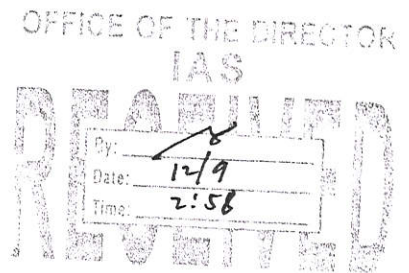
**Dear Commissioner Guerrero:**

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 a PDF copy of one (1) Advance Ruling on Tariff Classification, with TCC (AR) No. 20-225A, issued by this Commission on 04 December 2020. This Advance Ruling has also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

Thank you.

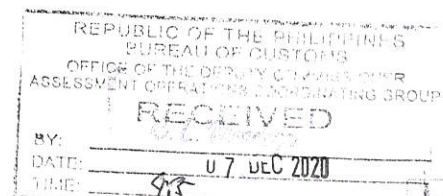
Very truly yours,

**MARILOU P. MENDOZA**  
Chairperson



Encl: As stated

cc: *The Secretary*  
Department of Finance  
Manila



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Website: [tariffcommission.gov.ph](http://tariffcommission.gov.ph) • Philippine Tariff Finder: [finder.tariffcommission.gov.ph](http://finder.tariffcommission.gov.ph)  
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2:40

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AOCG Memo No. 284 - 2020

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 2020 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 2712.90.90</b>		<b>20-225A</b>
	<b>MFN – Zero</b>	<b>3</b>	<b>DATE ISSUED</b>
	<b>ATIGA – Zero</b>		<b>04 December 2020</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p style="text-align: center;"><b>“SHELL GTL SARAWAX SX70S”</b></p> <p>Based on the product data sheet and technical catalogue submitted, subject article is a synthetic paraffin wax in the form of white solid at ambient temperature with a maximum oil content of 0.5 %wt. It is produced by polymerization of linear alkane molecules from natural gas via the Fischer-Tropsch gas-to-liquids (GTL) technology. Packed in 25-kg boxes, subject article is suitable for a range of applications such as for hot melt adhesives, polyvinyl chloride (PVC) lubricants, printing inks, rubbers, tyres, candles, personal care, and packaging materials.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 27.12 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading also includes products similar to those referred to in the heading and obtained by synthesis or by any other process (e.g., synthetic paraffin wax and synthetic microcrystalline wax).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2712.90.90, 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”.</p> <p>This ruling supersedes TCC (AR) No. 20-225 issued on 16 November 2020.</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 <i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><i>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.</i></p>

