


MEMORANDUM
MASTER COPY

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 CIRCULAR/ADVANCE RULING
 (TCC/AR)**

DATE : 29 July 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 21 July 2021 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-059	"SILIKOPHEN® P80/X"	3910.00.20	MFN – 1% Ad Valorem

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

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

AOCG Memo No. 440-2021

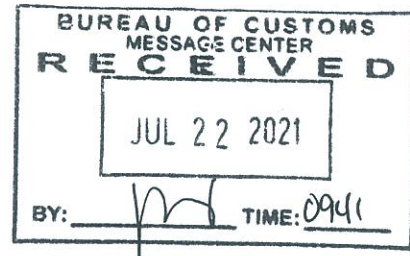


REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 21-055

21 July 2021

COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Port Area, Manila



Dear Commissioner Guerrero:



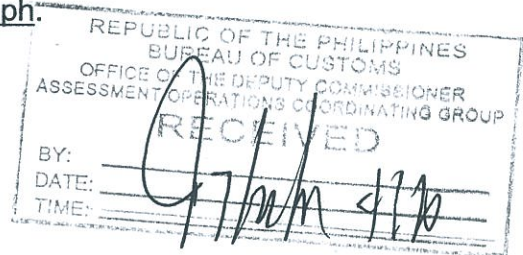
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with a PDF copy of one Advance Ruling on Tariff Classification, with TCC (AR) No. 21-059, issued by this Commission on 21 July 2021. This Advance Ruling has also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

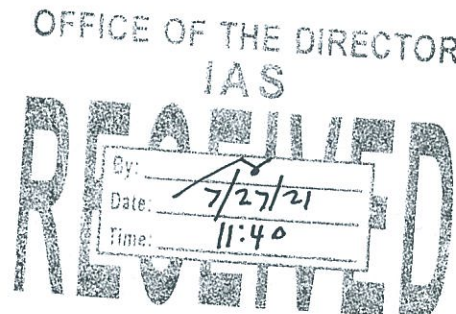
MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson



Encl: As stated

cc: The Secretary
Department of Finance
Manila



AOCG Memo No. 440-2021



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 3910.00.20 MFN - 1% ad valorem		21-059
		3	DATE ISSUED
			21 July 2021

4 DESCRIPTION OF GOOD

“SILIKOPHEN® P80/X”

Based on the safety data sheet, manufacturing process description, regulatory datasheet, technical background, technical catalogue, and packaging information submitted, subject article is a non-reactive solution of methyl phenyl silicone resin in the form of a clear to hazy liquid. It is composed of polysiloxane, xylene, isobutanol, ethylbenzene, and methanol. Packed in 50-kg drums, subject article is used as an ingredient in the manufacture of heat-stable coatings for industrial facilities, protective coatings, and coatings for ovens, furnaces, pipelines, and incinerators.

5 REASONS FOR CLASSIFICATION

Note 6(a) to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that in headings 39.01 to 39.14, the expression “primary forms” applies only to liquids and pastes, including dispersions (emulsions and suspensions) and solutions.

Heading 39.10 of the AHTN 2017 covers silicones in primary forms. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the silicones of this heading are non-chemically defined products containing in the molecule more than one silicon-oxygen-silicon linkage, and containing organic groups connected to the silicon atoms by direct silicon-carbon bonds. They have a high stability and may be either liquid, semi-liquid or solid. The products include silicone oils, greases, resins and elastomers. Silicone resins are used mainly in the manufacture of varnishes, insulating or waterproof coatings, etc., where stability at high temperature is required. They are also used in the preparation of laminates with glass fibre, asbestos or mica as the reinforcing material, as flexible moulds and for electrical encapsulation.

In view thereof, subject article is classified under AHTN 2017 subheading 3910.00.20, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

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

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.

