



# BUREAU OF CUSTOMS

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PROFESSIONALISM

INTEGRITY

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AOCG Memo No. 441-2021  
**MEMORANDUM**

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*fm*

**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 *dl*

**SUBJECT :** TARIFF COMMISSION CIRCULARS/ADVANCE RULINGS  
(TCC/AR)

**DATE :** 26 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 copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 19 July 2021 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-164	"METHYL ISOBUTYL CARBINOL"	2905.19.00	MFN – 1% Ad Valorem AANZFTA – Zero* ACFTA – Zero*
21-169	"DORMONT BLUE HOSE"	8307.10.00	MFN – 3% Ad Valorem

**\*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  
 BUREAU OF CUSTOMS  
 OFFICE OF THE DEPUTY COMMISSIONER  
 ASSESSMENT OPERATIONS COORDINATING GROUP

RECEIVED

BY: \_\_\_\_\_  
 DATE: \_\_\_\_\_  
 TIME: \_\_\_\_\_

REPUBLIC OF THE PHILIPPINES  
 TARIFF COMMISSION

TCOC Ref. No. 21-054

19 July 2021

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

BUREAU OF CUSTOMS  
 MESSAGE CENTER

RECEIVED

JUL 22 2021

BY: \_\_\_\_\_ TIME: 0859



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 two Advance Rulings on Tariff Classification, with TCC (AR) Nos. 21-164 and 21-169 issued by this Commission on 19 July 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,

Digitally signed

**MARILOU P. MENDOZA**  
 Chairperson

Encl: As stated

cc: *The Secretary*  
 Department of Finance  
 Manila





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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

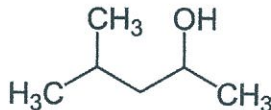
Pursuant to Section 1100 of RA 10863 (CMTA)

<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 2905.19.00</b> <b>MFN - 1 % ad valorem</b> <b>AANZFTA - Zero</b> <b>ACFTA - Zero</b>		<b>21-164</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>19 July 2021</b>

**4 DESCRIPTION OF GOOD**

**“METHYL ISOBUTYL CARBINOL”**

Based on the certificate of analysis, safety data sheet, packaging information, and specific product usage submitted, subject article is a pure methyl isobutyl carbinol (4-methyl-2-pentanol) in the form of a clear and colorless liquid with characteristic odor. It has the following chemical structure:



Packed in 800-kg intermediate bulk container (IBC) drums, subject article is a reagent used in froth flotation circuits to alter the surface tension of water in a mineral slurry, allowing the formation of bubbles or froth.

**5 REASONS FOR CLASSIFICATION**

Note 1(a) to Chapter 29 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemically defined organic compounds, whether or not containing impurities.

Heading 29.05 of the AHTN 2017 covers acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that acyclic alcohols are derivatives of acyclic hydrocarbons obtained by replacing one or more atoms of hydrogen by the hydroxyl group. They are oxygenated compounds which react with acids giving the compounds known as esters. The alcohols may be primary (containing the characteristic group -CH<sub>2</sub>OH), secondary (containing the characteristic group >CHOH) or tertiary (containing the characteristic group >COH).

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2	TCC (AR) NO.
	21-164

In view thereof, subject article is classified under AHTN 2017 subheading 2905.19.00, with a Most Favoured Nation (MFN) rate of duty of 1 % ad valorem, and ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) and ASEAN-China Free Trade Area (ACFTA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms "AANZ" and "E", respectively.

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>  AHTN 8307.10.00 MFN - 3% ad valorem	<b>2</b>   <b>TCC (AR) NO.</b> 21-169
	<b>3</b>   <b>DATE ISSUED</b> 19 July 2021

<b>4</b>   <b>DESCRIPTION OF GOOD</b>  <p style="text-align: center;"><b>"DORMONT BLUE HOSE®"</b></p> <p>Based on the product catalogue and guide, and technical specifications submitted, subject article is a moveable-grade commercial gas connector made up of a corrugated 304 stainless steel tubing which is covered with a tight-weave stainless steel braiding, coated with blue anti-microbial polyvinyl chloride (PVC), and fitted with 360° rotational fitting on both ends. It comes in various sizes with internal diameters ranging from 1/2 inch to 1 1/4 inches and lengths of 607 mm to 1,829 mm. Subject article is designed for use in commercial cooking equipment that need to be moved for cleaning and maintenance.</p> <div style="text-align: right;">  </div>
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<b>5</b>   <b>REASONS FOR CLASSIFICATION</b>  <p>Heading 83.07 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers flexible tubing of base metal, with or without fittings. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that there are two main types of flexible metal tubing, differing according to the process of manufacture, among others, corrugated flexible tubing obtained, e.g., by deformation of a smooth-surfaced pipe. This tubing is by its nature water and air tight, and can be used without further processing for use as watertight protection for electric cables or flexible transmission systems; vacuum cleaner tubing; conduits for compressed air, steam, gas, water, petrol, oil or other fluids in engines, machine-tools, pumps, transformers, hydraulic or pneumatic appliances, blast furnaces, etc. Moreover, in order to increase their resistance to pressure, this type of flexible tubing may be reinforced or equipped with one or more braided sleeves of wire or metal strip. These sleeves are sometimes protected by spiralled wire, and may also be covered with plastics, rubber or textile material. Furthermore, the heading also includes tubing fitted with sockets, joints, etc.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8307.10.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</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><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>
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