



BUREAU OF CUSTOMS

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PROFESSIONALISM

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ACCOUNTABILITY

AOCG Memo No. 248-2022

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 *ll.*

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

DATE : 25 July 2022

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 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-083	"MATT LAQ SOLID STAVE MAPLE TOPS (WOODEN)"	4421.99.99	MFN – 10% Ad Valorem ACFTA – Zero*
22-095	"LACTOFIL™"	2106.90.91	MFN – 7% Ad Valorem
22-101	"BESTÄMMA FOOD CONTAINER WITH LID 0.5 L GLASS AP"	7013.42.00	MFN – 15% Ad Valorem ACFTA – Zero*

Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



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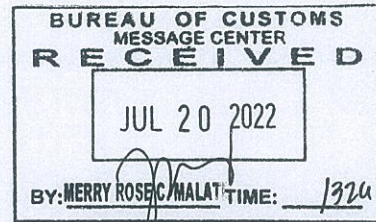
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 22-047

19 July 2022



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 Rulings on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of three Advance Rulings on Tariff Classification, with TCC (AR) Nos. 22-083, 22-095 and 22-101, issued by this Commission on 19 July 2022. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

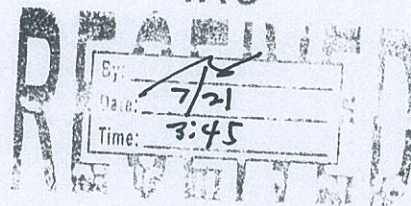
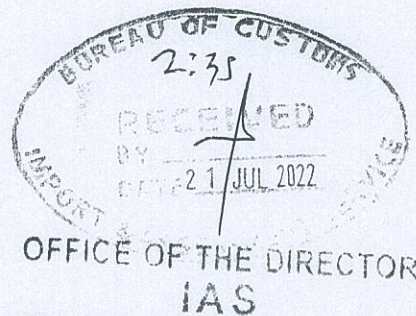
Very truly yours,

MariLou P. Mendoza Digitally signed

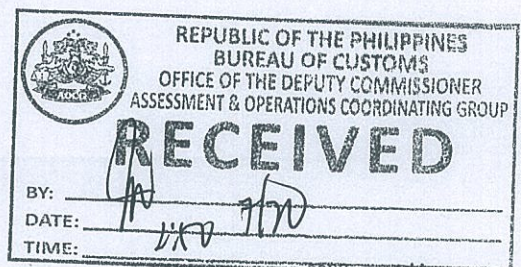
MARILOU P. MENDOZA
Chairperson

Encl: *As stated*

cc: *The Secretary*
Department of Finance
Manila



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 4421.99.99 MFN - 10% ad valorem ACFTA - Zero		22-083
		3	DATE ISSUED
			19 July 2022

4 DESCRIPTION OF GOOD**"MATT LAQ SOLID STAVE MAPLE TOPS (WOODEN)"**

Based on the technical information submitted, subject article is a solid wood slab made of double-planed edge-glued maple staves. It has a smooth surface, achieved by sanding the slab (to eliminate excess glue bumps, among others) and then applying a matte lacquer as surface finish. To be imported in sizes (LxWxT) of 2440 mm x 762 mm x 45 mm and 1830 mm x 762 mm x 45 mm, subject article is to be installed as a countertop for reception desks, food carts, kitchen counters, kitchen islands, and lavatories.

**5 REASONS FOR CLASSIFICATION**

Heading 44.21 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2022 covers other articles of wood. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all articles of wood manufactured by turning or by any other method, or of wood marquetry or inlaid wood, other than those specified or included in the preceding headings and other than articles of a kind classified elsewhere irrespective of their constituent material. The articles of this heading may be made of ordinary wood or of particle board or similar board, fibreboard, laminated wood or densified wood.

In view thereof, subject article is classified under AHTN 2022 subheading 4421.99.99, with a Most Favoured Nation (MFN) rate of duty of 10% 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 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 line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.





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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2106.90.91 MFN - 7% ad valorem		22-095
		3	DATE ISSUED
			19 July 2022

4 DESCRIPTION OF GOOD

"LACTOFIL™"

Based on the product data sheet, manufacturing process flowchart, and photograph of the packaging submitted, subject article is a sweetened vegetable fat-based cream in the form of a viscous liquid. It is made from water, vegetable fat, sugar, stabilizer, and skimmed milk powder, among others. Packed in 1-L Tetra Pak® cartons, subject article is whipped before using in pastry and confectionery applications such as filling or topping of cakes and pastries.



5 REASONS FOR CLASSIFICATION

Heading 21.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2022 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.).

In view thereof, subject article is classified under AHTN 2022 subheading 2106.90.91, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.

This ruling shall be valid for five 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

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

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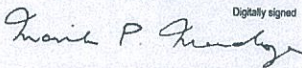
REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 7013.42.00 MFN - 15% ad valorem ACFTA - Zero		22-101
		3	DATE ISSUED
			19 July 2022

4	DESCRIPTION OF GOOD
	“BESTÄMMA FOOD CONTAINER WITH LID 0.5 L GLASS AP”
	<p>Based on the brochure and technical specifications submitted, subject article is a clear glass food container with a plastic lid. It is made from tempered soda-lime glass with a linear coefficient of expansion of less than 5×10^{-6} per Kelvin at 20°C to 300°C. Having a capacity of 0.5 liter and dimension of 6 cm x 12 cm x 12 cm (HxLxW), subject article is designed for table and kitchen use as a serving dish and/or a microwavable dish.</p> 
5	REASONS FOR CLASSIFICATION
	<p>Heading 70.13 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2022 covers glassware of a kind used for table, kitchen, toilet, office, indoor decoration, or similar purposes (other than that of heading 70.10 or 70.18). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following types of articles, most of which are obtained by pressing or blowing in moulds, among others, table or kitchen glassware, e.g., dishes (for serving, cooking, etc.). These articles may be e.g., of ordinary glass, lead crystal, glass having a low coefficient of expansion (e.g., borosilicate glass) or of glass ceramics (the latter two in particular, for kitchen glassware).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 7013.42.00, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and 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 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  MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>