



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

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*fmrb*

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

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

**DATE :** 29 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 copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 21 December 2020 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
20-242	"STM-30-T1"	3208.90.90	MFN – 7% Ad Valorem PJEPA – Zero* AJCEPA – Zero*
20-244	"COSMONATE TBM"	3909.31.00B	MFN – 7% Ad Valorem AKFTA – Zero*

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

**For your information, guidance and strict compliance.**

**CC: COMMISSIONER OF CUSTOMS**

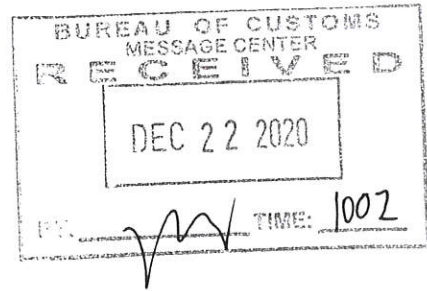


REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 20-109

21 December 2020

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



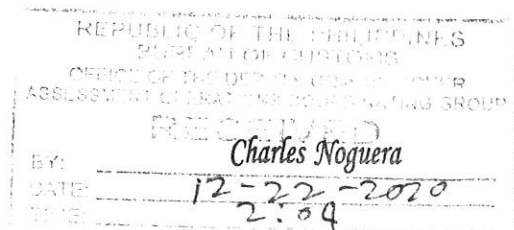
**Dear Commissioner Guerrero:**

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 PDF copies of two (2) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 20-242 and 20-244, issued by this Commission on 21 December 2020. 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,

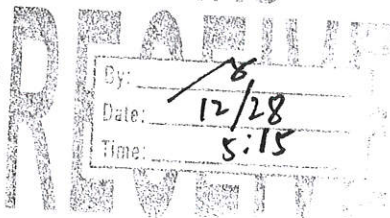
*MariLou P. Mendoza*  
**MARILOU P. MENDOZA**  
Chairperson



Encl: As stated

cc: The Secretary  
Department of Finance  
Manila

OFFICE OF THE DIRECTOR  
IAS



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Email Address: [TC.Assist@mail.tariffcommission.gov.ph](mailto:TC.Assist@mail.tariffcommission.gov.ph)




 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 3208.90.90</b> <b>MFN - 7% ad valorem</b> <b>PJEPA- Zero</b> <b>AJCEPA - Zero</b>		<b>20-242</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>21 December 2020</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>"STM-30-T1"</b>  Based on the safety data sheet and ingredient list submitted, subject article is a mixture of petroleum resin, aluminium pigment, organic solvents, and additives, in the form of a silver liquid with characteristic odor. Packed in 15-kg pails, subject article is used as a paint for motorcycle plastic parts.

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
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Heading 32.08 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that paints of this heading are dispersions of insoluble colouring matter (chiefly mineral or organic pigments, or colour lakes), or metallic flakes or powders, in a vehicle consisting of a binder dispersed or dissolved in a non-aqueous medium. The binder, which is the film-producing agent, consists of synthetic polymers (such as phenolic resins, amino-resins, thermosetting or other acrylic polymers, alkyds and other polyesters, vinyl polymers, silicones, epoxide resins and synthetic rubber) or of chemically modified natural polymers (such as chemical derivatives of cellulose or natural rubber). Varying quantities of other products, such as driers (mainly based on cobalt, manganese, lead or zinc compounds), thickening agents (aluminium soaps and zinc soaps), surface-active agents, diluents or fillers (barium sulphate, calcium carbonate, talc, etc.) and anti-skinning agents (e.g., butanone oxime) may be added to the vehicle for specific purposes.

In view thereof, subject article is classified under AHTN 2017 subheading 3208.90.90, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem; and Philippines-Japan Economic Partnership Agreement (PJEPA) and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms "JP" and "AJ", 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

**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 2020 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3909.31.00B</b>		<b>20-244</b>
	<b>MFN - 7% ad valorem</b>	<b>3</b>	<b>DATE ISSUED</b>
	<b>AKFTA - Zero</b>		<b>21 December 2020</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p style="text-align: center;"><b>“COSMONATE TBM”</b></p> <p>Based on the safety data sheet and technical information submitted, subject article is polymethylene polyphenyl polyisocyanate (PMDI) (CAS No. 9016-87-9) in the form of a viscous brown liquid. Packed in 250-kg drums, subject article is directly coated to the headlining foam of an automotive and then sprayed with catalyst to form and harden the headlining.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 39.09 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers amino-resins, phenolic resins and polyurethanes, in primary forms. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that poly(methylene phenyl isocyanate) (often referred to as “crude MDI”, “polymeric MDI” or “poly(diphenylmethane) diisocyanate”) is an opaque, dark brown to clear, light brown liquid and is synthesised by reaction of aniline and formaldehyde to form a mixture of (methylene phenylamine) oligomers, which is subsequently reacted with phosgene and heat to form free isocyanate functions. The product is a chemically modified polymer of aniline and formaldehyde (a chemically modified amino-resin). It contains pure MDI and MDI oligomer mixtures.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3909.31.00B, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AK”.</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></p> <p style="text-align: right;"><b>MARILOU P. MENDOZA</b> Chairperson</p> <p><b>Note:</b> 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>

