



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

*lmm*  
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**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 :** 17 March 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 10 March 2021 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2021 RATES OF DUTY
20-277	"POPSOCKETS POPMOUNT 2 MULTI-SURFACE"	3926.90.99B	MFN – 15% Ad Valorem ACFTA – Zero*
21-016	"LIVE BOARS"	In-Quota 0103.92.00A	In-Quota MFN – 30% Ad Valorem
		Out-Quota 0103.92.00B	Out-Quota MFN – 35% 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. 138-2021 p. 2



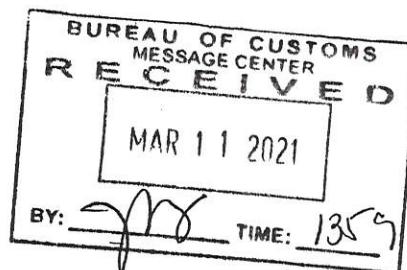
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BOC-09-19660

REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

TCOC Ref. No. 21-015

10 March 2021

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



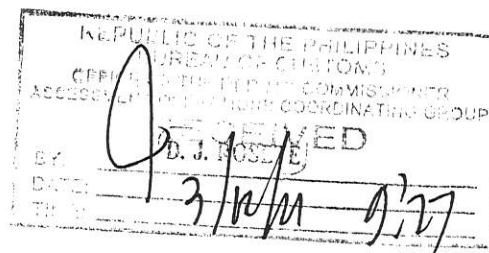
**Dear Commissioner Guerrero:**

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 PDF copy of two (2) Advance Ruling on Tariff Classification, with TCC (AR) Nos. 20-277 and 21-016, issued by this Commission on 10 March 2021. These Advance Ruling have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

Thank you.

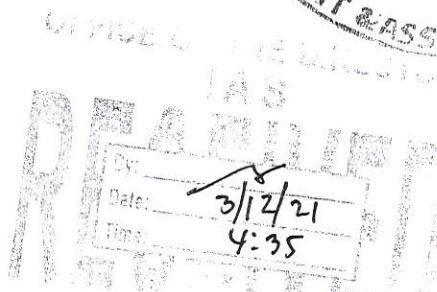
Very truly yours,

**MARISSA MARICOSA A. PADERON, PhD**  
Commissioner  
Officer-In-Charge



Encl: As stated

cc: *The Secretary*  
Department of Finance  
Manila





AOCC Memo No. 138-2021 P.3



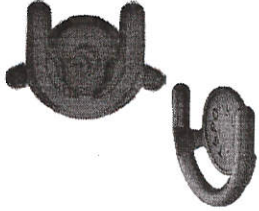
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REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

**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>AHTN 3926.90.99B</b> <b>MFN – 15% ad valorem</b> <b>ACFTA – Zero</b>	<b>2</b>   <b>TCC (AR) NO.</b> <b>20-277</b>
	<b>3</b>   <b>DATE ISSUED</b> <b>10 March 2021</b>

<b>4</b>   <b>DESCRIPTION OF GOOD</b>  <p style="text-align: center;"><b>“POPSOCKETS POPMOUNT 2 MULTI-SURFACE”</b></p> <p>Based on the brochure, product material composition, and sample submitted, subject article is a mobile phone mounting device made of polycarbonate, very high bond (VHB) adhesive, and polyethylene terephthalate (PET) adhesive liner. It is designed to be mounted to any vertical surface and can accommodate PopGrips to securely hold a person’s mobile phone while he/she is doing other tasks. Packed in a plastic blister with printed cardboard backing, subject article is available in various colors.</p> <div style="text-align: right;">  </div>
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<b>5</b>   <b>REASONS FOR CLASSIFICATION</b>
<p>Heading 39.26 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers other articles of plastics and articles of other materials of headings 39.01 to 39.14. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers articles, not elsewhere specified or included, of plastics (as defined in Note 1 to the Chapter) or of other materials of headings 39.01 to 39.14. They include, among others, various other articles such as fasteners for handbags, corners for suit-cases, suspension hooks, protective cups and glides for placing under furniture, handles (of tools, knives, forks, etc.), beads, watch “glasses”, figures and letters, luggage label-holders.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3926.90.99B, 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 (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: center;">FOR THE COMMISSION</p> <p style="text-align: center;"><i>Marissa Maricosa A. Paderon</i></p> <p style="text-align: center;"><b>MARISSA MARICOSA A. PADERON, PhD</b> Commissioner Officer-In-Charge</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>





REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1   AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY</b>			<b>2   TCC (AR) NO.</b>
	<u>In-Quota</u>	<u>Out-Quota</u>	<b>21-016</b>
<b>AHTN</b>	<b>0103.92.00A</b>	<b>0103.92.00B</b>	<b>3   DATE ISSUED</b>
<b>MFN</b>	<b>30% ad valorem</b>	<b>35% ad valorem</b>	<b>10 March 2021</b>

<b>4   DESCRIPTION OF GOOD</b>																					
<b>“LIVE BOARS”</b>																					
Based on the information provided, subject articles are live synthetic (mixed breed) boars with the following breeds and weights:																					
<table border="1"> <thead> <tr> <th>PIC Line Code</th> <th>Breed</th> <th>Weight of Each Animal (kg)</th> </tr> </thead> <tbody> <tr> <td>Boar 1010</td> <td>Synthetic Landrace</td> <td>141-146</td> </tr> <tr> <td>Boar 1020</td> <td>Synthetic Large White</td> <td>146-155</td> </tr> <tr> <td>Boar 1040</td> <td>Synthetic Pietrain</td> <td>161-166</td> </tr> <tr> <td>Boar 1120</td> <td>Synthetic Pietrain</td> <td>161-166</td> </tr> <tr> <td>Boar 1125</td> <td>Synthetic Pietrain</td> <td>171-175</td> </tr> <tr> <td>Boar 1116</td> <td>Synthetic Duroc</td> <td>171-175</td> </tr> </tbody> </table>	PIC Line Code	Breed	Weight of Each Animal (kg)	Boar 1010	Synthetic Landrace	141-146	Boar 1020	Synthetic Large White	146-155	Boar 1040	Synthetic Pietrain	161-166	Boar 1120	Synthetic Pietrain	161-166	Boar 1125	Synthetic Pietrain	171-175	Boar 1116	Synthetic Duroc	171-175
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Boar 1116	Synthetic Duroc	171-175																			

<b>5   REASONS FOR CLASSIFICATION</b>
<p>Heading 01.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers live swine. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers both domestic pigs and wild pigs (e.g., wild boars).</p> <p>The HS EN to subheadings 0103.91 and 0103.92 state that for the purposes of subheadings 0103.91 and 0103.92, the specified weight limits relate to the weight of each animal.</p> <p>In view thereof, subject articles are classified under AHTN 2017 subheadings 0103.92.00A and 0103.92.00B, with In-Quota and Out-Quota Most Favoured Nation (MFN) rates of duty of 30% and 35% ad valorem, respectively.</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: center;">FOR THE COMMISSION</p> <p style="text-align: center;"><i>M. Maricosa A. Paderon</i></p> <p style="text-align: center;"><b>MARISSA MARICOSA A. PADERON, PhD</b> Commissioner Officer-In-Charge</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>

