


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 : 16 October 2020

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863), the Tariff Commission issued Advance Rulings (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued 14 October 2020, for various imported articles, and the same were submitted and reviewed by the Office, summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
20-148	"AEROFOG GENERATOR 300 (FOGMASTER TRI-JET 6208"	8424.89.50B	MFN – 5% Ad Valorem
20-152	"1.0HP WINDOW TYPE AIRCON KIT 1 – CABINET ASSEMBLY, PART NO.: CCAB-A121PLFA"	8415.90.19	MFN – 10% Ad Valorem ACFTA – 0%
20-154	"1.0HP WINDOW TYPE AIRCON KIT 1 – CABINET ASSEMBLY, PART NO.: CCAB-A122PLFA"	8415.90.19	MFN – 10% Ad Valorem ACFTA – 0%



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AOCG Memo No. 196-2020

p.2

20-156	"1.0HP WINDOW TYPE AIRCON KIT 1 – CABINET ASSEMBLY, PART NO.: CCAB-A123PLFA"	8415.90.19	MFN – 10% Ad Valorem ACFTA – 0%
20-158	"1.0HP WINDOW TYPE AIRCON KIT 1 – CABINET ASSEMBLY, PART NO.: CCAB-A124PLFA"	8415.90.19	MFN – 10% Ad Valorem ACFTA – 0%
20-182	"ENOV'MUM"	1901.90.39	MFN 7% Ad Valorem

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

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

South Harbor, Gate 3, Port Area, Manila 1099

Tel. Nos 527-4537, 527-1935

Website: www.customs.gov.ph Email: Boc.cares@customs.gov.ph

A Modernized and Credible Customs Administration That is Among the World's Best

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AOCG Memo No. 196-2020 p.3



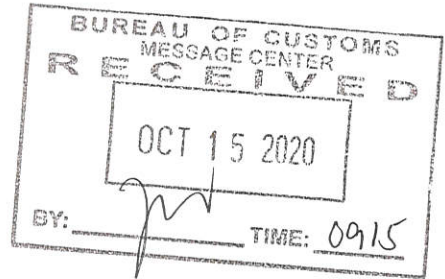
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 20-090

14 October 2020

COMMISSIONER REY LEONARDO GUERRERO

Bureau of Customs
Port Area, Manila



BOC-09-16087

Dear Commissioner Guerrero:

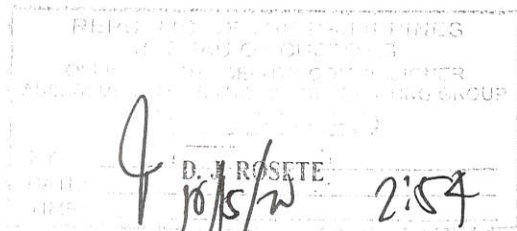
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of six (6) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 20-148, 20-152, 20-154, 20-156, 20-158 and 20-182, issued by this Commission on 14 October 2020. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

MARILOU P. MENDOZA

Chairperson

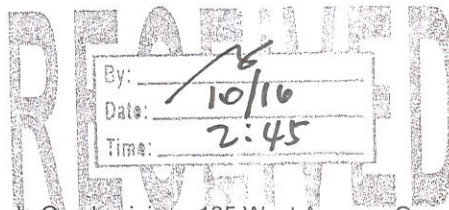


Encl: As stated

OFFICE OF THE DIRECTOR
IAS



cc: The Secretary
Department of Finance
Manila



4th Floor West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines
Tel. Nos. (632) 8926-8731 / (632) 8928-8419 / (632) 8936-3315 / (632) 8936-3318 • Fax Number (632) 8921-7960
Website: tariffcommission.gov.ph • Philippine Tariff Finder: finder.tariffcommission.gov.ph
Email Address: TC.Assist@mail.tariffcommission.gov.ph






REPUBLIC OF THE PHILIPPINES

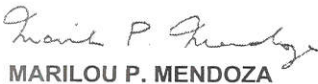
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8424.89.50B MFN - 5% ad valorem		20-148
		3	DATE ISSUED
			14 October 2020

4	DESCRIPTION OF GOOD														
	“AEROFOG GENERATOR 300 (FOGMASTER TRI-JET 6208)”														
	<p>Based on the brochure, technical information, and invoice submitted, subject article is a handheld fogger consisting of a power head, motor, fan blade, liquid tank, fog discharge nozzles, filters, and a flow control valve with knob. It can atomize both water- and oil-based liquids into small droplets (fog or mist) by shearing them in the highly turbulent section of the nozzle (the fan/blower supplies air to create the turbulence). It is used in food processing plants, hotels, barns, parks, schools, locker rooms and in long-term care facilities for purposes of humidification, odour control, control of flying insects, dust suppression, flood and fire damage restoration, sanitizing, disinfecting, and control of mold and mildew. Subject article has the following specifications:</p>														
															
	<table border="1" style="width: 100%;"> <tr> <td style="width: 25%;">Motor</td> <td>1 Hp, 50/60 Hz, 220 VAC, 3.5 Amp</td> <td style="width: 25%;">Tank Capacity</td> <td>1 gallon (4 liters)</td> </tr> <tr> <td>Fogging Nozzle</td> <td>Three counter-rotating vortex nozzles</td> <td>Materials of Construction</td> <td>Powerhead housing and tank - aluminum Tubing - fuel and oil resistant vinyl Fittings and control valve - brass Nozzle - Celcon® acetyl copolymer</td> </tr> <tr> <td>Particle Size</td> <td>15-30 micron Volume Median Diameter (VMD), adjustable</td> <td>Dimension (HxLxDiameter) (inch)</td> <td>15.4 x 12.5 x 8.6</td> </tr> </table>	Motor	1 Hp, 50/60 Hz, 220 VAC, 3.5 Amp	Tank Capacity	1 gallon (4 liters)	Fogging Nozzle	Three counter-rotating vortex nozzles	Materials of Construction	Powerhead housing and tank - aluminum Tubing - fuel and oil resistant vinyl Fittings and control valve - brass Nozzle - Celcon® acetyl copolymer	Particle Size	15-30 micron Volume Median Diameter (VMD), adjustable	Dimension (HxLxDiameter) (inch)	15.4 x 12.5 x 8.6		
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Particle Size	15-30 micron Volume Median Diameter (VMD), adjustable	Dimension (HxLxDiameter) (inch)	15.4 x 12.5 x 8.6												

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.24 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers machines and appliances for projecting, dispersing or spraying steam, liquids or solid materials (e.g., sand, powders, granules, grit or metallic abrasives) in the form of a jet, a dispersion (whether or not in drips) or a spray.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8424.89.50B, with a Most Favoured Nation (MFN) rate of duty of 5% 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</p> <p style="text-align: right;"> MARILOU P. MENDOZA 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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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8415.90.19 MFN - 10% ad valorem ACFTA - Zero		20-152
		3	DATE ISSUED
			14 October 2020

4	DESCRIPTION OF GOOD
	"1.0HP WINDOW TYPE AIRCON KIT 1 - CABINET ASSEMBLY, PART NO.: CCAB-A121PLFA"
	<p>Based on the technical specifications and list of parts submitted, subject article is an assembly of parts of a window type air conditioning unit consisting of cabinet assembly, rear clapboard, centrifugal and axial flow fan blades, fan motor, motor support, top connecting plate assembly, front clapboard sub-assembly, base plate of air flue, stepping motor, propeller housing assembly, front panel assembly, water tray sub-assembly, chassis sub-assembly, and other fittings. Subject article is to be assembled with the other parts which are not part of the importation, such as condenser assembly, evaporator assembly, compressor and fittings, capillary sub-assembly, inhalation tube sub-assembly, discharge tube, drainage box and hole cap, power cord, electric box assembly, and other fittings, to produce a complete 1.0 hp (0.7457 kW) window type air conditioning unit Model No. AF-P1021CM.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 84.15 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that other parts for air-conditioning machines, whether or not designed for building into a self-contained unit, are to be classified in accordance with the provisions of Note 2 (a) to Section XVI (headings 84.14, 84.18, 84.19, 84.21, 84.79, etc.) or, if Note 2 (a) is not applicable, in accordance with Note 2 (b) or 2 (c) to Section XVI, depending on whether or not they are identifiable as suitable for use solely or principally with the air-conditioning machines of which they are parts.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8415.90.19, 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".</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> MARILOU P. MENDOZA Chairperson</p> <p>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.</p>





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8415.90.19 MFN - 10% ad valorem ACFTA - Zero		20-154
		3	DATE ISSUED
			14 October 2020

4	DESCRIPTION OF GOOD
	<p>"1.0HP WINDOW TYPE AIRCON KIT 1 - CABINET ASSEMBLY, PART NO. CCAB-A122PLFA"</p> <p>Based on the technical specifications and list of parts submitted, subject article is an assembly of parts of a window type air conditioning unit consisting of cabinet assembly, rear clapboard, centrifugal and axial flow fan blades, fan motor, motor support, top connecting plate assembly, front clapboard sub-assembly, base plate of air flue, stepping motor, propeller housing assembly, front panel assembly, water tray sub-assembly, chassis sub-assembly, and other fittings. Subject article is to be assembled with the other parts which are not part of the importation, such as condenser assembly, evaporator assembly, compressor and fittings, inhalation tube sub-assembly, discharge tube, drainage box and hole cap, power cord, electric box assembly, liquid crystal display (LCD) board, and other fittings, to produce a complete 1.0 hp (0.7457 kW) window type air conditioning unit Model No. AF-P1021CR.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 84.15 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that other parts for air-conditioning machines, whether or not designed for building into a self-contained unit, are to be classified in accordance with the provisions of Note 2 (a) to Section XVI (headings 84.14, 84.18, 84.19, 84.21, 84.79, etc.) or, if Note 2 (a) is not applicable, in accordance with Note 2 (b) or 2 (c) to Section XVI, depending on whether or not they are identifiable as suitable for use solely or principally with the air-conditioning machines of which they are parts.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8415.90.19, 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".</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 <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA 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>






REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8415.90.19 MFN - 10% ad valorem ACFTA - Zero		20-156
		3	DATE ISSUED
			14 October 2020

4	DESCRIPTION OF GOOD
	<p>“1.5HP WINDOW TYPE AIRCON KIT 1 - CABINET ASSEMBLY, PART NO. CCAB-A123PLFA”</p> <p>Based on the technical specifications and list of parts submitted, subject article is an assembly of parts of a window type air conditioning unit consisting of cabinet assembly, rear clapboard, centrifugal and axial flow fan blades, fan motor, motor support, top connecting plate assembly, front clapboard sub-assembly, base plate of air flue, stepping motor, propeller housing assembly, front panel assembly, switch cover, water tray sub-assembly, chassis sub-assembly, and other fittings. Subject article is to be assembled with the other parts which are not part of the importation, such as condenser assembly, evaporator assembly, compressor and fittings, inhalation tube sub-assembly, discharge tube, drainage box and hole cap, power cord, electric box assembly, manual switch, knob sub-assembly, thermostat, and other fittings, to produce a complete 1.5 hp (1.12 kW) window type air conditioning unit Model No. AF-P1521CM.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 84.15 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that other parts for air-conditioning machines, whether or not designed for building into a self-contained unit, are to be classified in accordance with the provisions of Note 2 (a) to Section XVI (headings 84.14, 84.18, 84.19, 84.21, 84.79, etc.) or, if Note 2 (a) is not applicable, in accordance with Note 2 (b) or 2 (c) to Section XVI, depending on whether or not they are identifiable as suitable for use solely or principally with the air-conditioning machines of which they are parts.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8415.90.19, 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”.</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;"> MARILOU P. MENDOZA Chairperson</p> <p>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.</p>





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8415.90.19 MFN - 10% ad valorem ACFTA - Zero		20-158
		3	DATE ISSUED
			14 October 2020

4	DESCRIPTION OF GOOD
	<p>“1.5HP WINDOW TYPE AIRCON KIT 1 - CABINET ASSEMBLY, PART NO. CCAB-A124PLFA”</p> <p>Based on the technical specifications and list of parts submitted, subject article is an assembly of parts of a window-type air-conditioning unit consisting of cabinet assembly, rear clapboard, centrifugal and axial flow fan blades, fan motor, motor support, top connecting plate assembly, front clapboard sub-assembly, base plate of air flue, stepping motor, propeller housing assembly, front panel assembly, water tray sub-assembly, chassis sub-assembly, and other fittings. Subject article is to be assembled with the other parts which are not part of the importation, such as condenser assembly, evaporator assembly, compressor and fittings, inhalation tube sub-assembly, discharge tube, drainage box and hole cap, power cord, electric box assembly, liquid crystal display (LCD) board, main board, temperature sensors, and other fittings, to produce a complete 1.5 hp (1.12 kW) window type air conditioning unit Model No. AF-P1521CR.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 84.15 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that other parts for air-conditioning machines, whether or not designed for building into a self-contained unit, are to be classified in accordance with the provisions of Note 2 (a) to Section XVI (headings 84.14, 84.18, 84.19, 84.21, 84.79, etc.) or, if Note 2 (a) is not applicable, in accordance with Note 2 (b) or 2 (c) to Section XVI, depending on whether or not they are identifiable as suitable for use solely or principally with the air-conditioning machines of which they are parts.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8415.90.19, 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”.</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;">MARILOU P. MENDOZA 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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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1901.90.39 MFN - 7% ad valorem		20-182
		3	DATE ISSUED
			14 October 2020

4 DESCRIPTION OF GOOD

“ENOV’MUM™”

Based on the certificate of composition, technical data sheet, and packaging declaration submitted, subject article is a powdered nutritional supplement designed to improve the nutritional quality of the diets of pregnant and lactating women. It is composed of skimmed milk powder, whey powder, vegetable oils, sugar, defatted soy flour, and vitamin and mineral complex, among others. Packed in boxes containing 567 x 20-gram sachets, subject article is to be mixed into cooked food or consumed directly without prior preparation or dilution.



5 REASONS FOR CLASSIFICATION

Heading 19.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the preparations of this heading may be distinguished from the products of headings 04.01 to 04.04 in that they contain, in addition to natural milk constituents, other ingredients not permitted in the products of those earlier headings. Thus heading 19.01 includes, for example, preparations in powder or liquid form used as food suitable for infants or young children or for dietetic purposes and consisting of milk to which secondary ingredients (e.g., cereal groats, yeast) have been added.

In view thereof, subject article is classified under AHTN 2017 subheading 1901.90.39, with a Most Favoured Nation (MFN) rate of duty of 7% 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

Handwritten signature of 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.





BUREAU OF CUSTOMS

Professionalism Integrity Accountability



MEMORANDUM

hmo
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TO : GLADYS C. CABUGAWAN
Chief, Central Records Management Division

FROM : ATTY. YASSER ISMAIL A. ABBAS, CESE
Director III, Imports and Assessment Service

SUBJECT : MEMORANDUM DATED 16 OCTOBER 2020 RE: TARIFF
COMMISSION CIRCULARS/ADVANCE RULINGS (TCC/AR)

DATE : 21 October 2020

Respectfully forwarded the herein 16 October 2020 memoranda **RE: TARIFF COMMISSION CIRCULARS/ADVANCE RULINGS (TCC/AR)** signed by the Deputy Commissioner, AOCG, for dissemination.

