


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 : 19 April 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 13 April 2021 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-044	"DXN GEMPYURI MASK"	3304.99.90	MFN – 7% Ad Valorem AKFTA – Zero*
21-045	"DXN TEA TREE ESSENTIAL MASK"	3304.99.90	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



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AOCG Memo No. 201-2021 p.2

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION



TCOC Ref. No. 21-026

13 April 2021

COMMISSIONER REY LEONARDO GUERRERO

Bureau of Customs
Port Area, Manila

Dear Commissioner Guerrero:



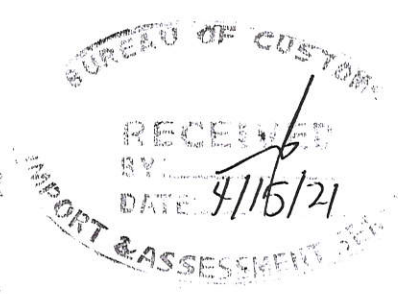
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of two (2) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 21-044 and 21-045, issued by this Commission on 13 April 2021. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

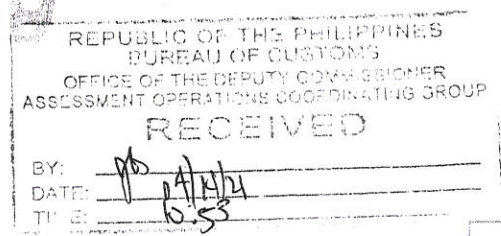
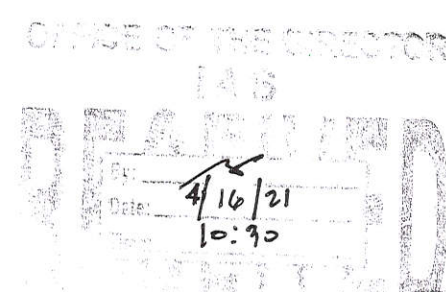
MariLou P. Mendoza
Digitally signed

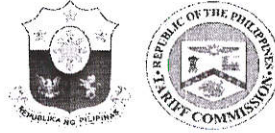
MARILOU P. MENDOZA
Chairperson



Encl: As stated

cc: *The Secretary*
Department of Finance
Manila





REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

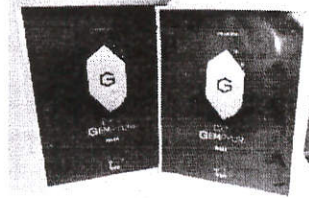
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3304.99.90 MFN - 7% ad valorem AKFTA - Zero		21-044
		3	DATE ISSUED
			13 April 2021

4 DESCRIPTION OF GOOD

"DXN GEMPYURI MASK"

Based on the raw material specifications, manufacturing process flowchart, product ingredient declaration, product label, and photograph of actual product submitted, subject article is a soft, white Tencel sheet mask that has cut-outs for the eyes, nose, and mouth. It is soaked in an essence consisting of water, glycerin, dipropylene glycol, glycereth-26, and other skin-conditioning agents. Packed in a box containing five (5) 25-mL pouches, subject article is applied/pressed to a cleansed face to help moisturize, revitalize, and brighten skin; to improve skin tone; and to restore the natural glow of the skin.



5 REASONS FOR CLASSIFICATION

Heading 33.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this part covers, among others, other beauty or make-up preparations and preparations for the care of the skin (other than medicaments), such as beauty creams, cold creams, make-up creams, cleansing creams, skin foods (including those containing bees' royal jelly) and skin tonics or body lotions.

In view thereof, subject article, is classified under AHTN 2017 subheading 3304.99.90, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and an ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AK".

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

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.



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

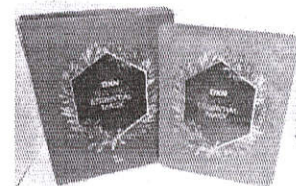
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3304.99.90 MFN - 7% ad valorem AKFTA - Zero		21-045
		3	DATE ISSUED
			13 April 2021

4 DESCRIPTION OF GOOD**“DXN TEA TREE ESSENTIAL MASK”**

Based on the raw material specifications, manufacturing process flowchart, product ingredient declaration, product label, and photograph of actual product submitted, subject article is a soft, white Tencel sheet mask that has cut-outs for the eyes, nose, and mouth. It is soaked in an essence consisting of water, glycerin, dipropylene glycol, glycereth-26, *Melaleuca alternifolia* (tea tree) leaf extract, and other skin-conditioning agents. Packed in a box containing five (5) 25-mL pouches, subject article is applied/pressed to a cleansed face to soothe and refresh skin.

**5 REASONS FOR CLASSIFICATION**

Heading 33.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this part covers, among others, other beauty or make-up preparations and preparations for the care of the skin (other than medicaments), such as beauty creams, cold creams, make-up creams, cleansing creams, skin foods (including those containing bees' royal jelly) and skin tonics or body lotions.

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