




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 : 14 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 31 March 2021 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
20-243	"SUPRASEC 3034 (T)"	3824.99.99	MFN – 3% Ad Valorem
20-251	"SUPRASEC 3032 (T)"	3824.99.99	MFN – 3% Ad Valorem
21-014	"TIN FREE STEEL STRIP"	7212.50.14	MFN – 1% Ad Valorem ATIGA – ZERO

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

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

MASTER COPY
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AOCG Memo No. 204-2021 p. 2



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 21-024

31 March 2021



COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Port Area, Manila

Dear Commissioner Guerrero:



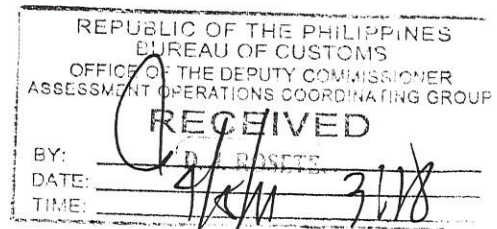
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of three (3) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 20-243, 20-251 and 21-014, issued by this Commission on 31 March 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

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Tel. Nos.: (632) 8926-8731 / (632) 8928-8419 / (632) 8936-3315 / (632) 8936-3318 • Telefax Number: (632) 8921-7960
Website: tariffcommission.gov.ph • Philippine Tariff Finder: finder.tariffcommission.gov.ph
Email Address: TC.Assist@mail.tariffcommission.gov.ph



CERTIFICATION NUMBER
AJA19-0171

manila 4/13



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 3824.99.99 MFN - 3% ad valorem		20-243
		3	DATE ISSUED
			31 March 2021

4	DESCRIPTION OF GOOD
	“SUPRASEC® 3034 (T)”
	Based on the product data and safety data sheets, and production information submitted, subject article is an isocyanate-based mixture in the form of a clear brown liquid. It is produced by blending 4,4'-methylenediphenyl diisocyanate (4-4'-MDI), toluene-2,4-diisocyanate (2,4-TDI), and polymeric diphenylmethane diisocyanate, among others. Packed in 227-kg drums, subject article is mixed with polyol to produce polyurethane foam which is used for automotive seats.

5	REASONS FOR CLASSIFICATION
	<p>Heading 38.24 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the chemical products classified here are therefore products whose composition is not chemically defined, whether they are obtained as by-products of the manufacture of other substances (this applies, for example, to naphthenic acids) or prepared directly. The chemical or other preparations are either mixtures (of which emulsions and dispersions are special forms) or occasionally solutions. The preparations classified here may be either wholly or partly of chemical products or wholly of natural constituents.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3824.99.99, with a Most Favoured Nation (MFN) rate of duty of 3% 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 Digitally signed <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>





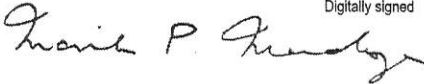
REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3824.99.99 MFN - 3% ad valorem		20-251
		3	DATE ISSUED
			31 March 2021

4	DESCRIPTION OF GOOD
	“SUPRASEC® 3032 (T)”
	<p>Based on the product data and safety data sheet submitted, subject article is an isocyanate-based mixture in the form of a clear brown liquid. It is produced by blending 4,4'-methylenediphenyl diisocyanate (4-4'-MDI), toluene-2,4-diisocyanate (2,4-TDI), and polymeric diphenylmethane diisocyanate, among others. To be imported in 227-kg drums, subject article is mixed with polyol to produce polyurethane foam which is used for automotive seats.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 38.24 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the chemical products classified here are therefore products whose composition is not chemically defined, whether they are obtained as by-products of the manufacture of other substances (this applies, for example, to naphthenic acids) or prepared directly. The chemical or other preparations are either mixtures (of which emulsions and dispersions are special forms) or occasionally solutions. The preparations classified here may be either wholly or partly of chemical products or wholly of natural constituents.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3824.99.99, with a Most Favoured Nation (MFN) rate of duty of 3% 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>FOR THE COMMISSION</p> <p style="text-align: right;"><small>Digitally signed</small></p>  <p>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

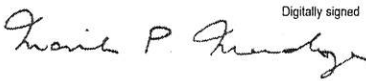
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 7212.50.14 MFN – 1% ad valorem ATIGA – Zero		21-014
		3	DATE ISSUED
			31 March 2021

4	DESCRIPTION OF GOOD				
	“TIN FREE STEEL STRIP”				
	<p>Based on the manufacturing process flowcharts, technical specifications, and inspection certificate submitted, subject article is a cold-rolled non-alloy steel strip coated with chromium and chromium oxide, conforming to JIS (Japanese Industrial Standard) G3315. It is used as a raw material in the manufacture of cans used in food packaging. To be imported printed or lithographed with product label, subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 25%;">Material composition</td> <td>C - 0.004~0.005%; Si - 0.01%; Mn - 0.23~0.26%; P - 0.008~0.010%; S - 0.003~0.004%</td> </tr> <tr> <td>Dimension (WxLxT) (mm)</td> <td>277.70 x 797.46 x 0.16 ~ 0.17</td> </tr> </table>	Material composition	C - 0.004~0.005%; Si - 0.01%; Mn - 0.23~0.26%; P - 0.008~0.010%; S - 0.003~0.004%	Dimension (WxLxT) (mm)	277.70 x 797.46 x 0.16 ~ 0.17
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Dimension (WxLxT) (mm)	277.70 x 797.46 x 0.16 ~ 0.17				

5	REASONS FOR CLASSIFICATION
	<p>Heading 72.12 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state this heading covers the same kind of products described in heading 72.10 but, to fall in this heading, they must be of a width of less than 600 mm.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 7212.50.14, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.</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 Digitally signed  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>

