



BUREAU OF CUSTOMS

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 *Ed*

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

DATE : 18 November 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 11 November 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
20-218	"DXN GEMPYURI SKIN CARE SET"	3304.99.90	MFN – 7% Ad Valorem AKFTA – Zero*
20-219	"DXN GEMPYURI LIFTING IMPACT AMPOULE OIL"	3304.99.90	MFN – 7% Ad Valorem AKFTA – Zero*
20-222	"CATALINA® SCUBA DIVING CYLINDER, MODEL: S80.001"	7613.00.00	MFN – 7% Ad Valorem
20-220	"DXN GEMPYURI VOLUME ENERGY SERUM"	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

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

AOCG Memo No. 245-2020 p. 2

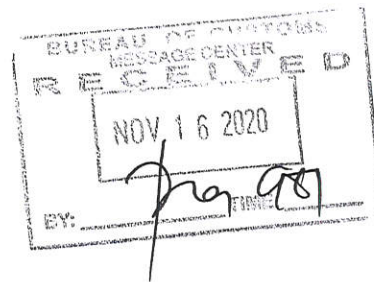


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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 20-099

11 November 2020



COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Port Area, Manila



BOC-09-16735

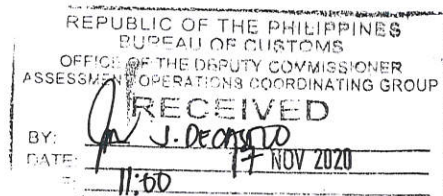
Dear Commissioner Guerrero:

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 four (4) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 20-218, 20-219, 20-220 and 20-222, issued by this Commission on 11 November 2020. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

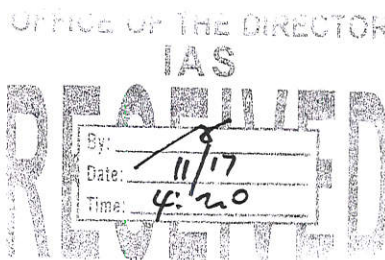
Very truly yours,

MariLou P. Mendoza
MARILOU P. MENDOZA
Chairperson

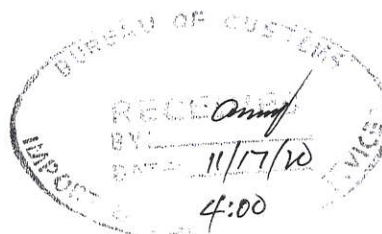


Encl: As stated

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



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

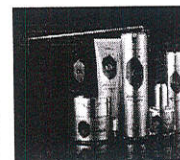
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3304. 99.90 MFN - 7% ad valorem AKFTA - Zero		20-218
		3	DATE ISSUED
			11 November 2020

4 DESCRIPTION OF GOOD**"DXN GEMPYURI SKIN CARE SET"**

Based on the product ingredient declaration, product information sheets, packaging specifications, and photograph of actual product submitted, subject article is a skin care set containing DXN Gempyuri skin care products. These are enriched with skin-conditioning agents such as *Aloe barbadensis* leaf extract, various seed oils, and botanical extracts. Packed in a gift box for retail sale, subject article consists of the following items:

DXN Gempyuri Skin Care Product	Packaging
Multi Massage Cleanser	125-mL tube
Tightening Fresh Toner	100-mL bottle
Volume Energy Serum	50-mL bottle
Lifting Impact Ampoule Oil	30-mL bottle
Derma Perfection Rejuvenation Cream	50-mL bottle



Subject article is to be used as a complete skin care regimen to soothe, moisturize, energize, rejuvenate, and improve texture.

5 REASONS FOR CLASSIFICATION

Heading 33.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, 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 heading 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

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.






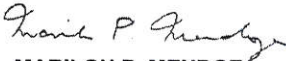
REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3304.99.90		20-219
	MFN - 7% ad valorem	3	DATE ISSUED
	AKFTA - Zero		11 November 2020

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“DXN GEMPYURI LIFTING IMPACT AMPOULE OIL”</p> <p>Based on the product ingredient declaration, manufacturing process flowchart, product information sheet, product label, and photograph of actual product submitted, subject article is a facial ampoule oil in the form of a yellow liquid containing argan oil and other skin-conditioning agents. Packed in a 30-mL bottle placed in a box, subject article is applied by patting it on the face, from inward to outward, for over-all skin regeneration and firmness enhancement.</p> <div style="text-align: right;">  </div>
5	REASONS FOR CLASSIFICATION
	<p>Heading 33.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, 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 heading 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.</p> <p>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”.</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>





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	AHTN 7613.00.00 MFN - 7% ad valorem	2	TCC (AR) NO.
				20-222
			3	DATE ISSUED
				11 November 2020

4 DESCRIPTION OF GOOD

“CATALINA® SCUBA DIVING CYLINDER, MODEL: S80.001”

Based on the brochure submitted, subject article is a cylindrical container used for holding compressed air. It is made from aluminium alloy 6061-T6 and conforms to ISO 7866 (Refillable seamless aluminium alloy gas cylinders) standard. Threaded at the mouth for valve installation, subject article is intended for use in scuba diving and has the following specifications:

Water Capacity (L)	Cylinder Weight (kg)	Diameter (mm)	Length (mm)
11.1	14.2	184.2	658

5 REASONS FOR CLASSIFICATION

Heading 76.13 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers aluminium containers for compressed or liquefied gas. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers containers of any capacity used for the transport or storage of compressed or liquefied gases (e.g., helium, oxygen, argon, hydrogen, acetylene, carbon dioxide or butane). These containers may be fitted with control, regulating and measuring devices such as valves, taps, pressure gauges, level indicators, etc.

In view thereof, subject article is classified under AHTN 2017 subheading 7613.00.00, 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

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.





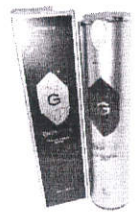
REPUBLIC OF THE PHILIPPINES

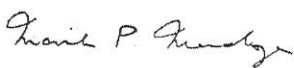
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3304.99.90 MFN - 7% ad valorem AKFTA - Zero		20-220
		3	DATE ISSUED
			11 November 2020

4	DESCRIPTION OF GOOD
	“DXN GEMPYURI VOLUME ENERGY SERUM”
	<p>Based on the product ingredient declaration, manufacturing process flowchart, product information sheet, product label, and photograph of actual product submitted, subject article is a facial serum in the form of a beige liquid. It contains skin-conditioning agents and amethyst and peptide proteins that help revitalize and tighten the skin. Packed in a 50-mL bottle placed in a box, subject article is applied evenly to the face and neck after washing to improve skin elasticity and to soften and smoothen it.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 33.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, 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 heading 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.</p> <p>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".</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;"></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>

