



BUREAU OF CUSTOMS

Professionalism Integrity Accountability



AOCG Memo No. 247-2020

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 *fl.*

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 04 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
20-179	"ZERO PLASTIC WATER-SOLUBLE BAG"	3923.29.90	MFN – 15% Ad Valorem ACFTA – 5% Ad Valorem*
20-189	"DXN M MIRACLE MARINE LIPOSOME CALMING TONER"	3304.99.30	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

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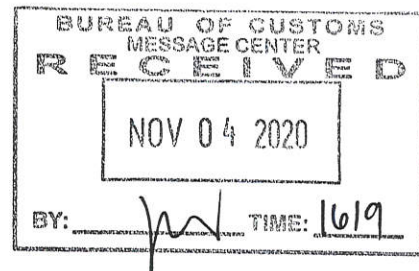


REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 20-097

04 November 2020

COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Port Area, Manila



Dear Commissioner Guerrero:

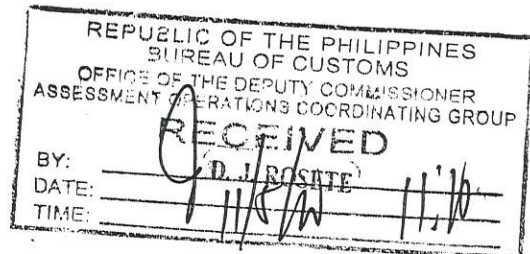
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of two (2) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 20-179 and 20-189, issued by this Commission on 04 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

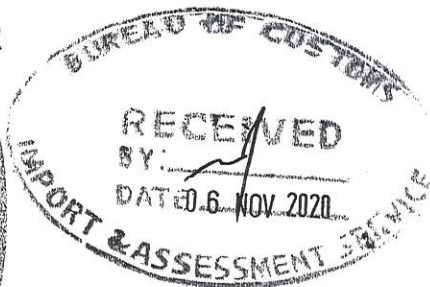
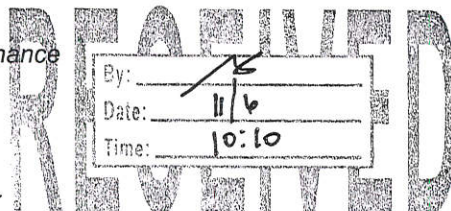
MARILOU P. MENDOZA
Chairperson



Encl: As stated

OFFICE OF THE DIRECTOR
IAS

cc: The Secretary
Department of Finance
Manila



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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 3923.29.90 MFN - 15% ad valorem ACFTA - 5% ad valorem		20-179
		3	DATE ISSUED
			04 November 2020

4 DESCRIPTION OF GOOD

“ZERO PLASTIC WATER-SOLUBLE BAG”

Based on the product information, statement of product composition, photographs of the actual product, utility model patent from the Intellectual Property Office of the Philippines (IPOPPL), and material safety data sheet submitted, subject article is a laundry bag made of polyvinyl alcohol (PVA/PVOH), plasticizer, and organic additive, which can be dissolved in cold, warm, or hot water. It is available in various colors and dimensions (WxL), such as 26” x 34”, 28” x 39”, and 36” x 39”. To be imported in rolls, subject article is used for packing, transporting, and washing of soiled and contaminated fabrics to prevent exposure of handlers from chemicals, pathogens and other biological hazards and to reduce their risk of injury and infection.

5 REASONS FOR CLASSIFICATION

Heading 39.23 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, articles for the conveyance or packing of goods, of plastics. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all articles of plastics commonly used for the packing or conveyance of all kinds of products. The articles covered include, among others, containers such as boxes, cases, crates, sacks and bags (including cones and refuse sacks), casks, cans, carboys, bottles and flasks.

In view thereof, subject article is classified under AHTN 2017 subheading 3923.29.90, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and an ASEAN-China Free Trade Agreement (ACFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”.

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 MFN - 7% ad valorem AKFTA - Zero		20-189
		3	DATE ISSUED
			04 November 2020

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“DXN M MIRACLE MARINE LIPOSOME CALMING TONER”</p> <p>Based on the product ingredient declaration, product label, photograph of actual product, and manufacturing process flowchart submitted, subject article is a liquid skin toner containing skin-conditioning agents such as sea water, betaine, xylitol, <i>Ganoderma lucidum</i> extract, and <i>Spirulina platensis</i> extract, among others. Packed in 150-mL bottles, subject article is to be used as a calming toner which employs liposome technology to help balance the skin and maintain good skin condition.</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 : face powders (whether or not compressed), baby powders (including talcum powder, not mixed, not perfumed, put up for retail sale), other powders and grease paints; 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 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>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>

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MEMORANDUM

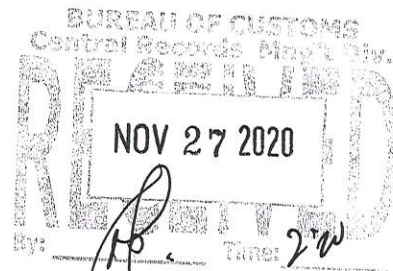
TO : GLADYS C. CABUGAWAN
Chief, Central Records Management Division

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

SUBJECT : MEMORANDA DATED 5 NOVEMBER 2020 RE: TARIFF
COMMISSION CIRCULAR/ADVANCE RULING (TCC/AR)

DATE : 26 November 2020

Respectfully forwarded the herein 18 November 2020 memoranda signed by the Deputy Commissioner, AOCG, covering Tariff Classification Circulars dated 4 November 2020, 10 November 2020 and 16 November 2020, respectively, for numbering and dissemination.



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