



# BUREAU OF CUSTOMS

Professionalism Integrity Accountability

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## 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 : 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 16 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
20-217	"DXN GEMPYURI DERMA PERFECTION REJUVENATION CREAM"	3304.99.90	MFN – 7% Ad Valorem AKFTA – Zero*
20-221	"DXN GEMPYURI MULTI MASSAGE CLEANSER"	3304.99.90	MFN – 7% Ad Valorem AKFTA – Zero*
20-225	"SHELL GTL SARAWAX SX70S"	2712.20.00	MFN – Zero ATIGA – 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*

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AOCG Memo No. : 249-2020

p. 2



# BUREAU OF CUSTOMS

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## MEMORANDUM

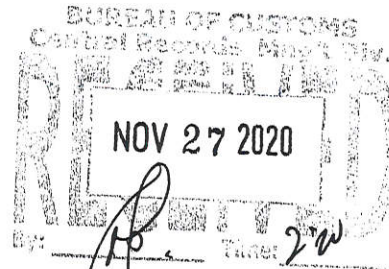
**TO :** GLADYS C. CABUGAWAN  
Chief, Central Records Management Division

**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.



South Harbor, Gate 3, Port Area, Manila 1099

Tel. Nos 527-4537, 527-1935

Website: [www.customs.gov.ph](http://www.customs.gov.ph) Email: [Boc.cares@customs.gov.ph](mailto:Boc.cares@customs.gov.ph)

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AOCG Memo No. 249-2020 *y-3*

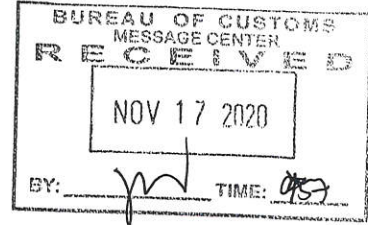


BOC-09-16778

REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 20-100

16 November 2020



**COMMISSIONER REY LEONARDO GUERRERO**  
Bureau of Customs  
Port Area, Manila

**Dear Commissioner Guerrero:**

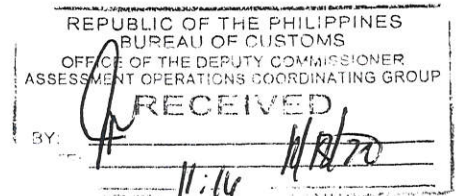
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of three (3) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 20-217, 20-221 and 20-225, issued by this Commission on 16 November 2020. These Advance Rulings have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

Thank you.

Very truly yours,

*MariLou P. Mendoza*

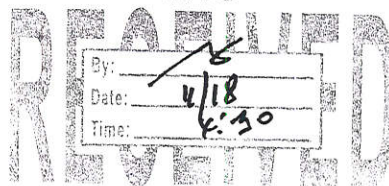
**MARILOU P. MENDOZA**  
Chairperson



OFFICE OF THE DIRECTOR  
IAS

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](http://tariffcommission.gov.ph) • Philippine Tariff Finder: [finder.tariffcommission.gov.ph](http://finder.tariffcommission.gov.ph)  
Email Address: [TC.Assist@mail.tariffcommission.gov.ph](mailto: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)

<b>1</b>	<b>AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3304.99.30</b> <b>MFN - 7% ad valorem</b> <b>AKFTA - Zero</b>		<b>20-217</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>16 November 2020</b>

**4 DESCRIPTION OF GOOD****"DXN GEMPYURI DERMA PERFECTION REJUVENATION CREAM"**

Based on the product ingredient declaration, manufacturing process flowchart, product information sheet, product label, and photograph of actual product submitted, subject article is a skin rejuvenating cream enriched with skin-conditioning agents such as *Aloe barbadensis* leaf extract, hydrolyzed collagen, and *Simmondsia chinensis* (jojoba) seed oil, among others. Packed in a 50-mL bottle placed in a box, subject article is applied to the face and neck in the morning and evening after using toner and essence to help hydrate, lighten, and reduce signs of aging.

**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 3304.99.30, 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.





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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3304.99.90</b> <b>MFN - 7% ad valorem</b> <b>AKFTA - Zero</b>		<b>20-221</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>16 November 2020</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“DXN GEMPYURI MULTI MASSAGE CLEANSER”</b></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 massage cleanser in the form of a gray paste. It contains skin-conditioning agents, humectants, truffle extract, and amethyst powder that help moisturize, revitalize, and clear the skin. Packed in a 125-mL tube placed in a box, subject article is used to gently massage the face and neck to cleanse the skin from all kinds of impurities.</p>
	
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<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;"><i>MariLou P. Mendoza</i></p> <p style="text-align: right;"><b>MARILOU P. MENDOZA</b> 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)

<b>1</b>	<b>AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2712.20.00 MFN – Zero ATIGA – Zero		20-225
		<b>3</b>	<b>DATE ISSUED</b>
			16 November 2020

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p align="center"><b>“SHELL GTL SARAWAX SX70S”</b></p> <p>Based on the product data sheet and technical catalogue submitted, subject article is a synthetic paraffin wax in the form of a white solid at ambient temperature with a maximum oil content of 0.5 %wt. It is produced by polymerization of linear alkane molecules from natural gas via the Fischer-Tropsch gas-to-liquids (GTL) technology. Packed in 25-kg boxes, subject article is suitable for a range of applications such as for hot melt adhesives, polyvinyl chloride (PVC) lubricants, printing inks, rubbers, tyres, candles, personal care, and packaging materials.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 27.12 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading also includes products similar to those referred to in the heading and obtained by synthesis or by any other process (e.g., synthetic paraffin wax and synthetic microcrystalline wax).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2712.20.00, with a Most Favoured Nation (MFN) rate of duty of zero 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 align="right">FOR THE COMMISSION <i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> 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>

