

**BUREAU OF CUSTOMS**
MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

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

SUBJECT : TARIFF COMMISSION CIRCULAR/ADVANCE RULING
(TCC/AR)

DATE : 19 August 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 copy of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circular (TCC/AR) issued on 06 August 2021 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-152A	"SAMSUNG GALAXY A12 MOCKUP (OL-A125)"	3926.90.99B	MFN – 15% Ad Valorem ATIGA – Zero* ACFTA – Zero* AKFTA – Zero*
*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).			

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

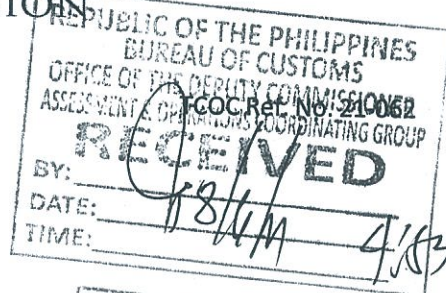
AOCG Memo No. 489-2021 p.2



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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

06 August 2021



COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Port Area, Manila



BOC-09-23595



Dear Commissioner Guerrero:

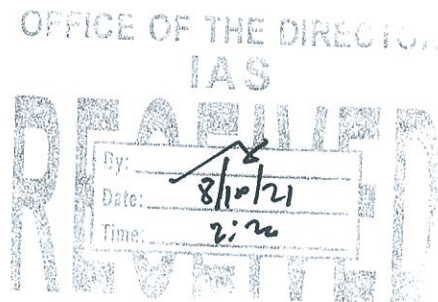
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with a PDF copy of one Advance Ruling on Tariff Classification, with TCC (AR) No. 21-152A issued by this Commission on 06 August 2021. This Advance Ruling has 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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Website: tariffcommission.gov.ph • Philippine Tariff Finder: finder.tariffcommission.gov.ph
Email Address: TC.Assist@mail.tariffcommission.gov.ph



CERTIFICATION NUMBER: AJA16-0171




REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION


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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 3926.90.99B MFN - 15% ad valorem ATIGA - Zero ACFTA - Zero AKFTA - 5% ad valorem	21-152A
	3 DATE ISSUED
	06 August 2021

4 DESCRIPTION OF GOOD	<p style="text-align: center;">“SAMSUNG GALAXY A12 MOCKUP (OL-A125)”</p> <p>Based on the certificate of material composition and sample submitted, subject article is a dummy mobile phone made primarily of acrylonitrile butadiene styrene (ABS) and steel plate, with dimensions of 16.40 cm x 7.59 cm (LxW). Subject article has no mobile phone functions and is designed only for display purposes in retail shops to closely resemble the actual phone and to illustrate to a potential buyer the touch and feel of the actual phone.</p> <div style="text-align: right;">  </div>
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5 REASONS FOR CLASSIFICATION	<p>Heading 39.26 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers other articles of plastics and articles of other materials of headings 39.01 to 39.14. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers articles, not elsewhere specified or included, of plastics (as defined in Note 1 to the Chapter) or of other materials of headings 39.01 to 39.14.</p> <p>In view thereof, subject article, is classified under AHTN 2017 subheading 3926.90.99B, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem; ASEAN Trade in Goods Agreement and ASEAN-China Free Trade Area (ACFTA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “D” and “E”, respectively; and ASEAN-Korea Free Trade Area (AKFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form “AK”.</p> <p>This ruling modifies TCC (AR) No. 21-152 issued on 06 July 2021.</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 <small>Digitally signed</small>  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>
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