



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 CIRCULARS/ADVANCE RULINGS
(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 copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 04 August 2021 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-145	"THYTRONIC PROTECTION RELAY, MODEL: NA60"	8537.10.99C	MFN – 5% Ad Valorem
21-148	"SWAGELOK® TUBE FITTING, UNION, PART NO.: B-600-6"	7412.20.91	MFN – 3% Ad Valorem
21-166	"PRIME GRADE WHEAT STARCH"	1108.11.00	MFN – 3% Ad Valorem AANZFTA – Zero*
21-171	"DORMONT® 1675NPFS ¾" STATIONARY GAS CONNECTOR"	8307.10.00	MFN – 3% Ad Valorem
21-172	"OLIVEM® 1000"	3402.90.99	MFN – 5% Ad Valorem
21-178	"LUBAN DFDA-7042"	3901.40.00	MFN – 3% Ad Valorem

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

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

AOCG Memo No. 492-2021 p.2

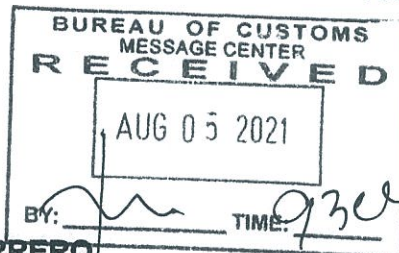


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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 21-060

04 August 2021



COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Port Area, Manila



Dear Commissioner Guerrero:

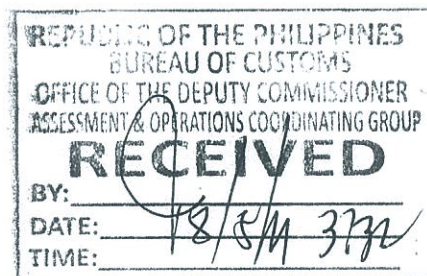
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of six Advance Rulings on Tariff Classification, with TCC (AR) Nos. 21-145, 21-148, 21-166, 21-171, 21-172 and 21-178 issued by this Commission on 04 August 2021. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

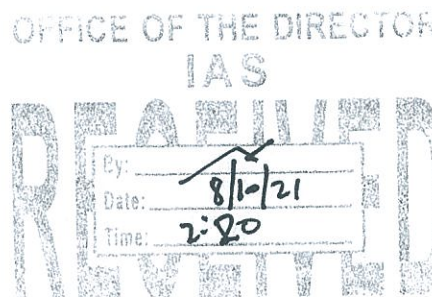
MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson



Encl: As stated

cc: *The Secretary*
Department of Finance
Manila



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Website: tariffcommission.gov.ph • Philippine Tariff Finder: finder.tariffcommission.gov.ph
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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 AHTN 8537.10.99C MFN - 5% ad valorem	2 TCC (AR) NO. 21-145
	3 DATE ISSUED 04 August 2021

4 DESCRIPTION OF GOOD “THYTRONIC PROTECTION RELAY, MODEL: NA60” Based on the brochure and technical information submitted, subject article is a multi-function relay consisting mainly of an enclosure equipped with a liquid crystal display (LCD) alphanumeric display, six output relays, programmable memory, main control buttons, communication ports, electrical terminals, and connections for current and voltage inputs suitable for traditional current and voltage transformer, or combined ThySensor devices. Used for the electric control and protection of feeder and power transformers from phase and residual overcurrent, phase and ground directional overcurrent, under or overvoltage, and thermal overload, subject article has an output relay nominal voltage/maximum switching voltage of 250/400 Vac.	
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5 REASONS FOR CLASSIFICATION Heading 85.37 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that these consist of an assembly of apparatus of the kind referred to in the two preceding headings (e.g., switches and fuses) on a board, panel, console, etc., or mounted in a cabinet, desk, etc. The goods of this heading vary from small switchboards with only a few switches, fuses, etc. (e.g., for lighting installations) to complex control panels for machine-tools, rolling mills, power stations, radio stations, etc., including assemblies of several of the articles cited in the text of this heading. In view thereof, subject article is classified under AHTN 2017 subheading 8537.10.99C, with a Most Favoured Nation (MFN) rate of duty of 5% 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. <p style="text-align: right;"> FOR THE COMMISSION <small>Digitally signed</small> 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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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

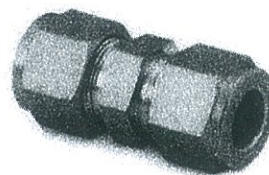
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 7412.20.91 MFN - 3% ad valorem		21-148
		3	DATE ISSUED
			04 August 2021

4 DESCRIPTION OF GOOD

"SWAGELOK® TUBE FITTING, UNION, PART NO.: B-600-6"

Based on the brochure and technical information submitted, subject article is a straight tube union with nuts and ferrules. Its body has an overall length of 1.77 inches and an outside diameter of 3/8 inch on both ends. Made of brass conforming to American Society for Testing and Materials (ASTM) B16 and B453 standards, subject article is designed for connecting the bores of two tubes together by compression fitting.



5 REASONS FOR CLASSIFICATION

Heading 74.12 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers copper tube or pipe fittings (for example, couplings, elbows, sleeves). The pertinent Harmonized System (HS) Explanatory Notes (EN) to heading 73.07 which apply *mutatis mutandis* to the present heading state that the heading includes flat flanges and flanges with forged collars, elbows and bends and return bends, reducers, tees, crosses, caps and plugs, lap joint stub-ends, fittings for tubular railings and structural elements, off sets, multi-branch pieces, couplings or sleeves, clean out traps, nipples, unions, clamps and collars.

In view thereof, subject article is classified under AHTN 2017 subheading 7412.20.91, with a Most Favoured Nation (MFN) rate of duty of 3% 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

Digitally signed

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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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.
	<p>AHTN 1108.11.00 MFN - 3% ad valorem AANZFTA - Zero</p>		21-166
		3	DATE ISSUED
			04 August 2021

4 DESCRIPTION OF GOOD

“PRIME GRADE WHEAT STARCH”

Based on the product and safety data sheets, production process flowchart, certificate of analysis, and photographs of packaging and actual product submitted, subject article is 100% wheat starch in the form of a fine white powder. It is produced from food grade wheat flour by the removal of non-starch fractions. Packed in bulk tankers, bulk bags, and 25-kg multiwall paper bags, subject article can be used in food (as thickener and texture modifier), and non-food applications (as a raw material in the preparation of glues used in the manufacture of carton boxes).

5 REASONS FOR CLASSIFICATION

Heading 11.08 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, starches. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that starches, which chemically are carbohydrates, are contained in the cells of many vegetable products. The most important sources of starch are the cereal grains (e.g., maize (corn), wheat and rice), certain lichens, certain tubers and roots (potato, manioc, arrowroot, etc.) and the pith of the sago palm. They are also used as such in a wide variety of industries, especially the food, paper, paper converting and textile industries.

In view thereof, subject article is classified under AHTN 2017 subheading 1108.11.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AANZ”.

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

Digitally signed
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.






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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 8307.10.00 MFN - 3% ad valorem		21-171
		3	DATE ISSUED
			04 August 2021

4	<p>DESCRIPTION OF GOOD</p> <p style="text-align: center;">“DORMONT® 1675NPFS 3/4” STATIONARY GAS CONNECTOR”</p> <p>Based on the product catalogue and technical specifications submitted, subject article is a gas connector made up of a corrugated 304-grade stainless steel tubing which is covered with a tight-weave stainless steel braiding, coated with yellow anti-microbial polyvinyl chloride (PVC), and fitted with male and female iron pipe flared fittings on opposite ends. It has an internal diameter of 3/4 inch and is available in five varying lengths ranging from 24 inches to 72 inches. Subject article is designed for use in stationary commercial cooking equipment, such as fixed-leg and curb-mount appliances.</p> <div style="display: flex; align-items: center;">  <div style="font-size: small;"> <p>Flexible corrugated stainless steel construction</p> <p>Tight weave stainless steel braid for reinforcement</p> <p>Smooth easy to clean antimicrobial PVC coating</p> </div> </div>
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5	<p>REASONS FOR CLASSIFICATION</p> <p>Heading 83.07 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers flexible tubing of base metal, with or without fittings. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that there are two main types of flexible metal tubing, differing according to the process of manufacture, among others, corrugated flexible tubing obtained, e.g., by deformation of a smooth-surfaced pipe. This tubing is by its nature water and air tight, and can be used without further processing for use as watertight protection for electric cables or flexible transmission systems; vacuum cleaner tubing; conduits for compressed air, steam, gas, water, petrol, oil or other fluids in engines, machine-tools, pumps, transformers, hydraulic or pneumatic appliances, blast furnaces, etc. Moreover, in order to increase their resistance to pressure, this type of flexible tubing may be reinforced or equipped with one or more braided sleeves of wire or metal strip. These sleeves are sometimes protected by spiralled wire, and may also be covered with plastics, rubber or textile material. Furthermore, the heading also includes tubing fitted with sockets, joints, etc.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8307.10.00, 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; margin-right: 100px;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> 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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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 3402.90.99 MFN - 5% ad valorem		21-172
		3	DATE ISSUED
			04 August 2021

4 DESCRIPTION OF GOOD

“OLIVEM® 1000”

Based on the cosmetic ingredient information sheet, product brochure, safety data sheet, and product information submitted, subject article is a naturally derived self-emulsifying active ingredient designed for oil-in-water systems. It is in the form of ivory-white waxy solid flakes at 20°C with a melting point of ~70°C. It is dispersible in water and consists of cetearyl olivate and sorbitan olivate, which are non-ionic surfactants and esters of alcohols and fatty acids derived from olive oil. Packed in 20-kg fiber drums with inner plastic bags, subject article is used in the cosmetics industry, particularly in skincare applications, as a biomimetic ingredient designed to mimic the chemical composition and physiological processes of the human skin. It can also be used in hair care formulations, such as crème rinses and leave-on conditioners, to improve wet combability.

5 REASONS FOR CLASSIFICATION

Heading 34.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group comprises three categories of preparations, which include surface-active preparations. These include, among others, intermixtures of surface-active agents. Surface-active preparations are used for their cleansing, wetting, emulsifying or dispersing properties in many industrial applications, for example, as emulsifying agents used in the preparation of pharmaceutical or cosmetic products.

In view thereof, subject article is classified under AHTN 2017 subheading 3402.90.99, with a Most Favoured Nation (MFN) rate of duty of 5% 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

Digitally signed

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 2021 RATE/S OF IMPORT DUTY AHTN 3901.40.00 MFN - 3% ad valorem	2 TCC (AR) NO. 21-178
	3 DATE ISSUED 04 August 2021

4 | **DESCRIPTION OF GOOD**

“LUBAN DFDA-7042”

Based on the product specifications, safety data sheet, testing report from a third-party laboratory, and photograph of the product submitted, subject article is an ethylene-butene copolymer resin, containing by weight less than 95% ethylene and more than 5% ethylene 1-butene, with thermal stabilizer additive. It is in the form of clear white pellets, with a melt flow index of 2.0 g/10 minutes at 190°C and a density of 0.918 g/cm³. Packed in 25-kg bags, subject article is used in the manufacture of blown, cast, lamination, garment, and freezer films; institutional can liners; and produce bags on a roll.

5 | **REASONS FOR CLASSIFICATION**

Note 4 to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that the expression “copolymers” covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.

Furthermore, Note 6(b) to this Chapter states that in headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes, and similar bulk forms.

Heading 39.01 of the AHTN 2017 covers polymers of ethylene, in primary forms.

In view thereof, subject article is classified under AHTN 2017 subheading 3901.40.00, with a Most Favoured Nation (MFN) rate of duty of 3% 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
Digitally signed

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.

