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2017-12-005



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

27 November 2017

MEMORANDUM:

TO : **All District and Sub-Port Collectors
All Chiefs, Formal Entry Division
And Formal Entry Division Personnel**

Re : **Tariff Commission Circulars**

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization Act (Republic Act 10863), the Tariff Commission issued an Advance Rulings (AR) on Tariff Commission Circulars (TCC/AR) covering the period of **November 21, 2017**, for various imported articles, and the same were submitted and reviewed by this Office, summarized as follows:

TCC No.	DESCRIPTION OF ARTICLES	2012 AHTN	RATE OF DUTY
17-465	"DUVET COVER"	6302.31.00	MFN – 20% Ad Valorem ACFTA - 20% Ad Valorem*
17-466	"STANDARD TEXTILE PILLOW CASE"	6302.31.00	MFN – 20% Ad Valorem ACFTA - 20% Ad Valorem*
17-471	"POLY TERRY SLIPPERS"	6404.19.00	MFN – 15% Ad Valorem ACFTA - 15% Ad Valorem*
17-478	"REMIA® CHILI SAUCE"	2103.90.11	MFN – 7% Ad Valorem
17-484	"REMIA® WHISKY COCKTAIL SAUCE"	2103.90.11	MFN – 7% Ad Valorem
17-489	"TIGER ENERGY BISCUITS (VANILLA) ORIGINAL"	1905.31.20	MFN – 1% Ad Valorem AKFTA – Zero*
17-492	"SHIFT ARM GUARD"	9506.99.90	MFN – 1% Ad Valorem AKFTA – Zero*
17-493	"SHIFT TRUNK PROTECTOR OR BODY ARMOR"	9506.99.90	MFN – 1% Ad Valorem AKFTA – Zero*
17-494	"COCONUT HUSK"	1404.90.99	Export Duty - Zero
17-495	"LUNABEL REPAIR SKINBACK LIVE CREAM"	3304.99.30	MFN – 7% Ad Valorem AKFTA – Zero*

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

For your information and guidance.

ATTY. EDWARD JAMES A. DY BUCO
Deputy Commissioner
Assessment and Operations Coordinating Group

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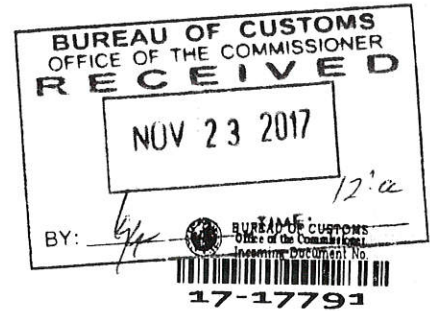


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Internal Admin. Group
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Date: 11-24-17
Time: 10:30

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

22 November 2017

COMMISSIONER ISIDRO S. LAPEÑA
Bureau of Customs
Port Area, Manila



Dear **Commissioner Lapeña**:

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863), this Commission is pleased to furnish your good Office with original copies of its Advance Rulings on Tariff Classification with TCC (AR) Nos. 17-465, 17-466, 17-471, 17-478, 17-484, 17-489, 17-492, 17-493, 17-494, and 17-495, together with their respective brochures/technical literature, issued on 21 November 2017.

Thank you.

Very truly yours,

Marilou P. Mendoza
MARILOU P. MENDOZA
Chairperson



Encl: As stated.

cc: *The Secretary*
Department of Finance
Manila



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION
 Pursuant to Section 1100 of RA 10863 (CMTA)

2017-12-005 P-3

1 AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY AHTN 6302.31.00 MFN - 20% ad valorem ACFTA - 20% ad valorem	2	TCC (AR) NO. 17-465
	3	DATE ISSUED NOV 21 2017

4 | **DESCRIPTION OF GOOD**

“DUVET COVER”

Based on the process flow chart, product composition and sample submitted, subject article is a plain, white bed linen made of 100% cotton woven fabric. Subject article is used for covering duvets and is available in 260 cm x 250 cm (L x W) size.

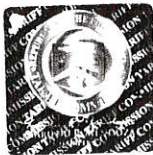
5 | **REASONS FOR CLASSIFICATION**

Heading 63.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers bed linen, table linen, toilet linen and kitchen linen. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that these articles are usually made of cotton or flax, but sometimes also of hemp, ramie or man-made fibres, etc.; they are normally of a kind suitable for laundering. They include, bed linen, e.g., sheets, pillowcases, bolster cases, eiderdown cases and mattress covers.

In view thereof, subject article is classified under AHTN 2017 subheading 6302.31.00, with a Most Favoured Nation (MFN) rate of duty of 20% ad valorem, and ASEAN-China Free Trade Area (ACFTA) rate of duty of 20% ad valorem, subject to the 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
MARILOU P. MENDOZA
 Chairperson

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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 2017 RATE/S OF IMPORT DUTY
<p>AHTN 6302.31.00 MFN - 20% ad valorem ACFTA - 20% ad valorem</p>	

2	TCC (AR) NO.
17-466	
3	DATE ISSUED
NOV 21 2017	

4	DESCRIPTION OF GOOD
<p>“STANDARD TEXTILE PILLOW CASE”</p> <p>Based on the product information and sample submitted, subject article is a plain white pillow case made from 100% cotton woven fabric and available in 52 cm x 85 cm (L x W) size.</p>	

5	REASONS FOR CLASSIFICATION
<p>Heading 63.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers bed linen, table linen, toilet linen and kitchen linen. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that these articles are usually made of cotton or flax, but sometimes also of hemp, ramie or man-made fibres, etc.; they are normally of a kind suitable for laundering. They include bed linen, e.g., sheets, pillowcases, bolster cases, eiderdown cases and mattress covers.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 6302.31.00 with a Most Favoured Nation (MFN) rate of duty of 20% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 20% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”.</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>	

FOR THE COMMISSION

Marilou P. Mendoza

MARILOU P. MENDOZA
Chairperson



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION



ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

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1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 6404.19.00 MFN - 15% ad valorem ACFTA- 15% ad valorem		17-471
		3	DATE ISSUED
		NOV 21 2017	

4	DESCRIPTION OF GOOD
“POLY TERRY SLIPPERS”	
<p>Based on the certificate of product composition, production process, and sample submitted, subject article is a white, open-toe indoor pair of slippers. The upper portion is made of poly terry fabric and foam, with a midsole made from 1 mm paper card, and the outer sole is made from 3 mm ethylene vinyl acetate (EVA) plastic. Packed in plastic bags, subject article measures 27.5 cm x 10.5 cm, and is normally given as part of hotel amenities.</p>	

5	REASONS FOR CLASSIFICATION
<p>Heading 64.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers footwear with uppers made of textile materials and with outer soles made of, among others, plastics.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 6404.19.00 with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 15% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”.</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>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>	
 	

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

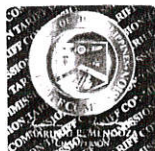
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2103.90.11 MFN – 7% ad valorem		17- 478
		3	DATE ISSUED
			NOV 21 2017

4	DESCRIPTION OF GOOD
	“REMIA® CHILI SAUCE”
	<p>Based on the product information and sample submitted, subject article is a sweet spicy sauce composed of tomato paste, glucose-fructose syrup, water, vinegar, modified starch, paprika, salt, spices, preservative, citric acid, sweeteners, thickener, and flavouring. Packed in 250 ml glass bottles, subject article can be matched with grilled and fried meat, and hamburgers, among others.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 21.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, sauces and preparations therefor. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers preparations, generally of a highly spiced character, used to flavour certain dishes (meat, fish, salads, etc.), and made from various ingredients (eggs, vegetables, meat, fruit, flours, starches, oil, vinegar, sugar, spices, mustard, flavourings, etc.). Sauces are generally in liquid form and preparations for sauces are usually in the form of powders to which only milk, water, etc. need to be added to obtain a sauce. Sauces are normally added to a food as it cooks or as it is served. Sauces provide flavour, moisture, and a contrast in texture and colour. They may also serve as a medium in which food is contained, for example, the velouté sauce of creamed chicken. Seasoning liquids (soy sauce, hot pepper sauce, fish sauce) are used both as ingredients in cooking and at table as condiments. The heading also includes certain preparations, based on vegetables or fruit, which are mainly liquids, emulsions or suspensions, and sometimes contain visible pieces of vegetables or fruit. These preparations differ from prepared or preserved vegetables and fruit of Chapter 20 in that they are used as sauces, i.e., as an accompaniment to food or in the preparation of certain food dishes, but are not intended to be eaten by themselves.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2103.90.11, with a Most Favoured Nation (MFN) rate of duty of 7% 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>



FOR THE COMMISSION

MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson

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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 2017 RATE/S OF IMPORT DUTY AHTN 2103.90.13 MFN – 7% ad valorem	2	TCC (AR) NO.
		17- 484
	3	DATE ISSUED
	NOV 21 2017	

4	DESCRIPTION OF GOOD
“REMIA® WHISKY COCKTAIL SAUCE”	
<p>Based on the product information and sample submitted, subject article is a seasoned and creamy sauce composed of water, rapeseed oil, tomato paste, glucose-fructose syrup, vinegar, eggs, starch, whisky, salt, mustard flour, spices, citric acid, thickener, anchovy, preservative, onion, herbs, flavouring, barley malt vinegar, onion-extract, lemon juice, sugar, yeast extracts, paprika extracts and antioxidants. Packed in 250 ml glass bottles, subject article is used as sauce for meat and seafoods.</p>	
	

5	REASONS FOR CLASSIFICATION
<p>Heading 21.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, sauces and preparations therefor. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers preparations, generally of a highly spiced character, used to flavour certain dishes (meat, fish, salads, etc.), and made from various ingredients (eggs, vegetables, meat, fruit, flours, starches, oil, vinegar, sugar, spices, mustard, flavourings, etc.). Sauces are generally in liquid form and preparations for sauces are usually in the form of powders to which only milk, water, etc. need to be added to obtain a sauce. Sauces are normally added to a food as it cooks or as it is served. Sauces provide flavour, moisture, and a contrast in texture and colour. They may also serve as a medium in which food is contained, for example, the velouté sauce of creamed chicken. Seasoning liquids (soy sauce, hot pepper sauce, fish sauce) are used both as ingredients in cooking and at table as condiments. The heading also includes certain preparations, based on vegetables or fruit, which are mainly liquids, emulsions or suspensions, and sometimes contain visible pieces of vegetables or fruit. These preparations differ from prepared or preserved vegetables and fruit of Chapter 20 in that they are used as sauces, i.e., as an accompaniment to food or in the preparation of certain food dishes, but are not intended to be eaten by themselves.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2103.90.13, with a Most Favoured Nation (MFN) rate of duty of 7% 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>FOR THE COMMISSION</p> <p></p> <p>MARILOU P. MENDOZA Chairperson</p>	
  <p>17-00479</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	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1905.31.10 MFN - 15% ad valorem ATIGA - Zero		17-489
		3	DATE ISSUED
			NOV 21 2017

4	DESCRIPTION OF GOOD
	<p>“TIGER ENERGY BISCUITS (VANILLA) ORIGINAL”</p> <p>Based on the product summary report and sample submitted, subject articles are vanilla flavoured biscuit containing more than 50% of the ingredients composed of wheat flour, sugar, vegetable oil, glucose and fructose syrups. Other ingredients include sodium chloride, vitamins and minerals, skim milk powder, leavening agents, cornstarch, emulsifier, natural flavor, and artificial butter flavor. These biscuits are individually wrapped in metallized plastics with a net weight of 25.20 grams, then packed in polyethylene clear plastics containing ten (10) pieces. Subject article is also available in metallized plastics with a net weight of 50.4 grams.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 19.05 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, biscuits. There are various types of biscuits including, sweet biscuits. Sweet biscuits, which are fine bakers' wares with long-keeping qualities and a base of flour, sugar or other sweetening matter and fat (these ingredients constituting at least 50 % of the product by weight), whether or not containing added salt, almonds, hazelnuts, flavouring, chocolate, coffee, etc. The water content of the finished product must be 12 % or less by weight and the maximum fat content 35 % by weight (fillings and coatings are not to be taken into consideration in determining these contents). Commercial biscuits are not usually filled, but they may sometimes contain a solid or other filling (sugar, vegetable fat, chocolate, etc.). They are almost always industrially manufactured products.</p> <p>In view thereof, subject articles are classified under AHTN 2017 subheading 1905.31.10 with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem 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>

FOR THE COMMISSION

Eric P. Lopez
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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 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 9506.99.90 MFN - 1% ad valorem AKFTA - Zero		17-492
		3	DATE ISSUED
			NOV 21 2017

4	DESCRIPTION OF GOOD
	<p>“SHIFT ARM GUARD”</p> <p>Based on the material composition and samples submitted, subject article is a protective sports equipment. It has an inner material (pad) made of ethylene vinyl acetate (EVA) sponge and an outer material made of bicast leather covered with polyurethane (PU). Fitted with elastic straps with hook and loop fasteners, subject article is worn by taekwondo players to protect their forearms from injury.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 95.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table- tennis) or outdoor games, not specified or included elsewhere in Chapter 95. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, requisites for other sports and outdoor games, e.g., protective equipment for sports or games, e.g., fencing masks and breast plates, elbow and knee pads, cricket pads, shin-guards, ice hockey pants with built-in guards and pads.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 9506.99.90, with a Most Favoured Nation (MFN) rate of duty of 1% 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>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	   <p>17-00482</p>

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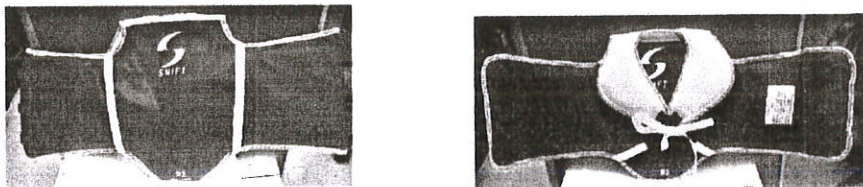
REPUBLIC OF THE PHILIPPINES




TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 9506.99.90		17-493
	MFN - 1% ad valorem	3	DATE ISSUED
	AKFTA - Zero		NOV 21 2017

4	DESCRIPTION OF GOOD
	“SHIFT TRUNK PROTECTOR OR BODY ARMOR”
	<p>Based on the material composition and sample submitted, subject article is a protective sports equipment. It has inner materials (pad) made of ethylene vinyl acetate (EVA) and polyvinyl chloride (PVC), and outer material made of red (front), blue (back), and white (upper) bicast leather covered with polyurethane (PU). Fitted with elastic straps, subject article is worn by taekwondo players to protect their trunk or upper body from injury.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 95.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table- tennis) or outdoor games, not specified or included elsewhere in Chapter 95. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, requisites for other sports and outdoor games, e.g., protective equipment for sports or games, e.g., fencing masks and breast plates, elbow and knee pads, cricket pads, shin-guards, ice hockey pants with built-in guards and pads.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 9506.99.90, with a Most Favoured Nation (MFN) rate of duty of 1% 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>FOR THE COMMISSION</p> <p></p> <p>MARILOU P. MENDOZA Chairperson</p>
	 

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

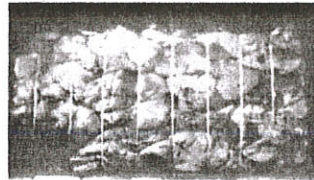
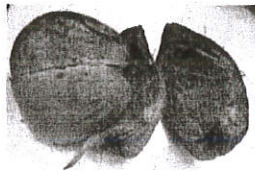
Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2017 CODE AND 2017 RATE/S OF EXPORT DUTY AHTN 1404.90.99 Export Duty – Zero	2 TCC (AR) NO. 17- 494
	3 DATE ISSUED NOV 21 2017

4 | **DESCRIPTION OF GOOD**

“COCONUT HUSK”

Based on the manufacturing process flow, product description, and sample submitted, subject article is the coconut husk with the exocarp but without the shell that is simply pressed, baled, and tied with wires. Subject article is exported for the production of coconut fiber, fertilizer, or potting medium for flowers, among others.



5 | **REASONS FOR CLASSIFICATION**

Heading 14.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers vegetable products not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all vegetable products, not specified or included elsewhere in the Nomenclature.

In view thereof, subject article is classified under AHTN 2017 subheading 1404.90.99.

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



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

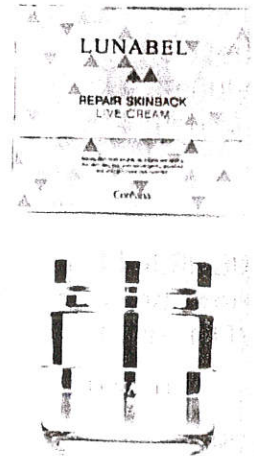
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
			17-495
		3	DATE ISSUED
	AHTN 3304.99.30 MFN- 7% ad valorem AKFTA- Zero	NOV 21 2017	

4 DESCRIPTION OF GOOD

“LUNABEL REPAIR SKINBACK LIVE CREAM”

Based on the ingredients list, product profile, and sample submitted, subject article is a skin cream in the form of thick, white emulsion. It consists of water, butylene glycol, caprylic/capric triglyceride, hydrogenated polydecene, isopropyl myristate, titanium dioxide, *Helianthus annuus* (sunflower) seed oil, cetearyl alcohol, glyceryl stearate, cetearyl olivate, adenosine, *Centella asiatica* extract, cholesterol, *Brassica campestris* (rapeseed) sterols, *Oenothera biennis* (evening primrose) flower extract, *Sambucus nigra* fruit extract, *Camellia japonica* flower extract, *Rubus fruticosus* (blackberry) fruit extract, *Vaccinium macrocarpon* (cranberry) fruit extract, hydrogenated lecithin, ceramide 3, *Portulaca oleracea* extract, Trehalose, *Macadamia ternifolia* seed oil, hyaluronic acid, and fragrance, among others. Subject article is to be applied on the face and neck to moisturize, tone, repair, and brighten skin. Subject article is packed in 50 ml plastic jar, then enclosed in a gift box for retail sale.



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 part 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 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



Republic of the Philippines
TARIFF COMMISSION

MariLou P. Mendoza
MARILOU P. MENDOZA