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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 : 20 August 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 13 August 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
20-132	"AIR FRESH AIR STERILIZATION DEVICE, Model: MAC110-B1"	8421.39.20	MFN – 1% Ad Valorem PJEPA – Zero* AJCEPA – Zero*
20-133	"DORITOS® TORTILLA CHIPS"	1905.90.80	MFN – 15% Ad Valorem
20-134	"LAY'S® CLASSIC POTATO CHIPS"	2005.20.91	MFN – 7% Ad Valorem

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

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

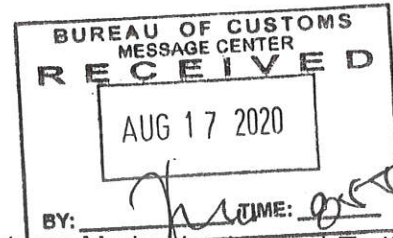
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TCOC Ref. No. 20-076

13 August 2020

COMMISSIONER REY LEONARDO GUERRERO

Bureau of Customs
Port Area, Manila



Dear Commissioner Guerrero:

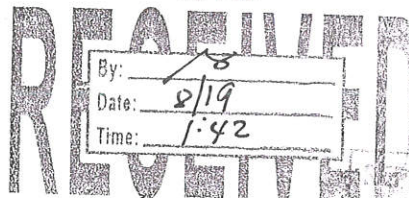
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of three (3) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 20-132, 20-133 and 20-134, issued by this Commission on 13 August 2020. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

OFFICE OF THE DIRECTOR
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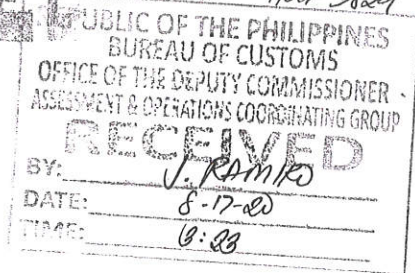
Thank you.

Very truly yours,

MariLou P. Mendoza
MARILOU P. MENDOZA
Chairperson



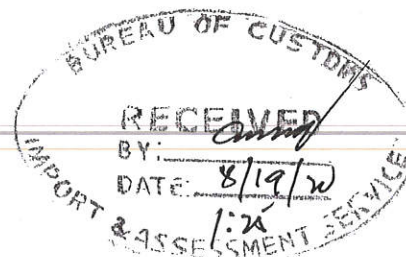
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Encl: As stated

cc: The Secretary
Department of Finance
Manila

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Email Address: TC.Assist@mail.tariffcommission.gov.ph






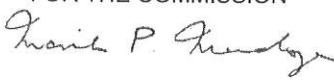
REPUBLIC OF THE PHILIPPINES

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 8421.39.20 MFN - 1% ad valorem PJEPA - Zero AJCEPA - Zero		20-132
		3	DATE ISSUED
			13 August 2020

4	DESCRIPTION OF GOOD
	“AIR FRESH AIR STERILIZATION DEVICE, Model: MAC110-B1”
	<p>Based on the brochure and technical information submitted, subject article is an air sterilization device consisting of a cold cathode ultraviolet (UV) lamp with a built-in fan and timer. During use, the lamp radiates UV lights (with spectrum of 253.7 nanometer) which, in turn, create ozone gas (with spectrum of 185 nanometer) while the built-in fan forces the surrounding air to pass through the UV lamp and circulate. The UV lights and ozone gas produced simultaneously sterilize the air from floating and adherent bacteria and viruses, eliminate odor, and keep away pests such as cockroaches and mite. Subject article can be used to purify air in residential dwellings, hotels, offices, hospitals, and other facilities.</p>
	
5	REASONS FOR CLASSIFICATION
	<p>Heading 84.21 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, filtering or purifying machinery and apparatus for liquids or gases. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, filtering or purifying machinery and apparatus for liquids or gases, other than, e.g., filter funnels, milk strainers, strainers for filtering paints (generally Chapter 73). Filtering or purifying machinery, etc., for gases are used to separate solid or liquid particles from gases, either to recover products of value, or to eliminate harmful materials.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8421.39.20, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; and Philippines-Japan Economic Partnership Agreement (PJEPA) and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “JP” and “AJ”, respectively.</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>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>






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 1905.90.80 MFN - 15% ad valorem		20-133
		3	DATE ISSUED
			13 August 2020

4	DESCRIPTION OF GOOD
	“DORITOS® TORTILLA CHIPS”
	<p>Based on the product label, production process flowchart, and photograph of the product submitted, subject article is seasoned tortilla chips. It is made from corn dough extruded into thin sheets, which is then cut into small triangles and baked in an oven prior to frying and seasoning. Available in various flavours, subject article is packed in 65-g and 198.4-g metallized plastic bags.</p> <div style="text-align: right;">  <p><i>Doritos Nacho Cheese Flavored Tortilla Chips</i></p> </div>

5	REASONS FOR CLASSIFICATION
	<p>Heading 19.05 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, crisp savoury food products, for example, those made from a dough based on flour, meal or powder of potatoes, or maize (corn) meal with the addition of a flavouring consisting of a mixture of cheese, monosodium glutamate and salt, fried in vegetable oil, ready for consumption.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 1905.90.80, with a Most Favoured Nation (MFN) rate of duty of 15% 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;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>MariLou P. Mendoza</i></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>






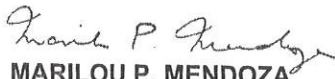
REPUBLIC OF THE PHILIPPINES

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 2005.20.91 MFN - 7% ad valorem		20-134
		3	DATE ISSUED
			13 August 2020

4	DESCRIPTION OF GOOD
	“LAY’S® CLASSIC POTATO CHIPS”
	<p>Based on the product label, production process flowchart, and photograph of the product submitted, subject article is fried potato chips seasoned with salt. It is produced from fresh potatoes by peeling same, slicing, frying, chips sorting, seasoning with salt, and then packing. Subject article is packed for retail sale in 184.2-g laminated foil bags.</p> 
5	REASONS FOR CLASSIFICATION
	<p>Note 3 to Chapter 20 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that headings 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading 11.05 or 11.06 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1(a).</p> <p>Heading 20.05 of the AHTN 2017 covers other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that these products, whole, in pieces or crushed, may be preserved in water, in tomato sauce or with other ingredients ready for immediate consumption. They may also be homogenised or mixed together (salads).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2005.20.91, 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 style="text-align: right;">FOR THE COMMISSION</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>

