



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



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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 *ED*

SUBJECT : TARIFF COMMISSION CIRCULARS/ADVANCE RULINGS
(TCC/AR)

DATE : 30 March 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 21 March 2021 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2021 RATES OF DUTY
21-023	"JEBCHEM 1009M AQ"	3402.90.19	MFN – 5% Ad Valorem ATIGA – Zero*
21-027	"PROSTAZ"	2106.90.72	MFN – 7% Ad Valorem ATIGA – Zero*
21-028	"SPIRULIZHI"	2106.90.72	MFN – 7% Ad Valorem ATIGA – Zero*
21-032	"ZIRCONIUM PROPIONATE"	2915.50.00	MFN – Zero*

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

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

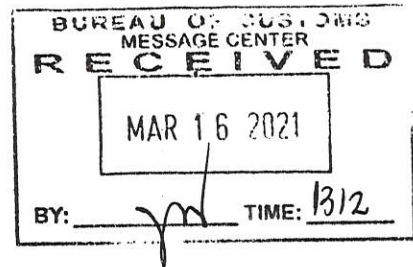


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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 21-018

15 March 2021



COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Port Area, Manila

Dear Commissioner Guerrero:

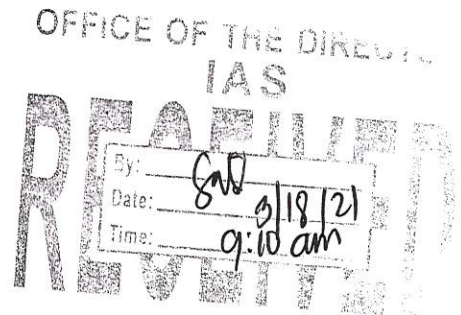
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of four (4) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 21-023, 21-027, 21-028 and 21-032, issued by this Commission on 15 March 2021. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

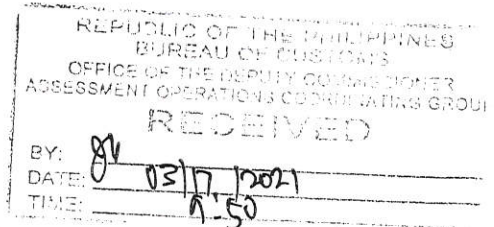
MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson



Encl: As stated

cc: *The Secretary*
Department of Finance
Manila





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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 3402.90.19 MFN - 5% ad valorem ATIGA - Zero		21-023
		3	DATE ISSUED
			15 March 2021

4 DESCRIPTION OF GOOD

“JBCHEM 1009M AQ”

Based on the technical data sheet, safety data sheet, product composition, and other technical information submitted, subject article is a non-ionic surface-active preparation composed of mineral oil, aluminum stearate, and polyoxyethylene glycol monooleate. It is in the form of a grey-white to light-yellow liquid. Packed in 25-L carboys, 200-L plastic drums, and in intermediate bulk containers, subject article is used as a defoaming agent in the production of water-based coatings, inks, and adhesives.

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 heading 34.01. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group comprises three categories of preparations including, among others, surface-active preparations. These include other mixtures based on a surface-active agent of organic surface-active agents (e.g., surface-active preparations containing a proportion of soap, such as alkylbenzenesulphonate with sodium stearate).

In view thereof, subject article is classified under AHTN 2017 subheading 3402.90.19, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "D".

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

M. Maricosa A. Paderon

MARISSA MARICOSA A. PADERON, PhD
Commissioner
Officer-In-Charge

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)

<p>1 AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY</p> <p style="text-align: center;">AHTN 2106.90.72 MFN - 7% ad valorem ATIGA - Zero</p>	<p>2 TCC (AR) NO.</p> <p style="text-align: center;">21-027</p> <p>3 DATE ISSUED</p> <p style="text-align: center;">15 March 2021</p>
<p>4 DESCRIPTION OF GOOD</p> <p style="text-align: center;">“PROSTAZ”</p> <p>Based on the product ingredient declaration, product information sheet, manufacturing process flowchart, certificate of product registration from the Food and Drug Administration (FDA), product label, and catalogue submitted, subject article is a dietary food supplement in the form of pale brown capsules. Each capsule contains extracts of <i>Serenoa repens</i> fruit, <i>Cucurbita pepo</i> seed, <i>Solanum lycopersicum</i> fruit, and <i>Glycine max</i> seed. Packed in plastic bottles containing ninety (90) 480-mg capsules, subject article helps maintain male prostate health.</p> 	
<p>5 REASONS FOR CLASSIFICATION</p> <p>Heading 21.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, <i>inter alia</i>, preparations, often referred to as <i>food supplements</i>, based on extracts from plants, fruit concentrates, honey, fructose, etc. and containing added vitamins and sometimes minute quantities of iron compounds. These preparations are often put up in packagings with indications that they maintain general health or well-being. Similar preparations, however, intended for the prevention or treatment of diseases or ailments are excluded (heading 30.03 or 30.04).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.72, with a Most Favoured Nation (MFN) rate of duty of 7% 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> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>Marissa Maricosa A. Paderon</i></p> <p style="text-align: right;">MARISSA MARICOSA A. PADERON, PhD Commissioner Officer-In-Charge</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 2106.90.72 MFN - 7% ad valorem ATIGA - Zero		21-028
		3	DATE ISSUED
			15 March 2021

4 DESCRIPTION OF GOOD

"SPIRULIZHI"

Based on the product ingredient declaration, product information sheet, manufacturing process flowchart, certificate of product registration from the Food and Drug Administration (FDA), and product catalogue submitted, subject article is a dietary food supplement in the form of light-green capsules. Each capsule contains *Spirulina platensis* and *Ganoderma lucidum*. Packed in plastic bottles containing ninety (90) 450-mg capsules, subject article helps the blood and oxygen circulation and in fulfilling the nutritional needs of the body.



5 REASONS FOR CLASSIFICATION

Heading 21.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, *inter alia*, preparations, often referred to as *food supplements*, based on extracts from plants, fruit concentrates, honey, fructose, etc. and containing added vitamins and sometimes minute quantities of iron compounds. These preparations are often put up in packagings with indications that they maintain general health or well-being. Similar preparations, however, intended for the prevention or treatment of diseases or ailments are excluded (heading 30.03 or 30.04).

In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.72, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "D".

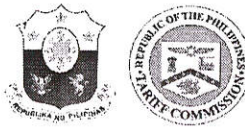
This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

MARISSA MARICOSA A. PADERON, PhD
Commissioner
Officer-In-Charge

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	2	TCC (AR) NO.
	AHTN 2915.50.00 MFN - Zero		21-032
		3	DATE ISSUED
			15 March 2021
4	DESCRIPTION OF GOOD		
	“ZIRCONIUM PROPIONATE”		
	<p>Based on the technical information, safety data sheet, duly certified product composition, manufacturing process description, packaging information, and picture of the product submitted, subject article is 100% zirconium propionate with chemical formula $Zr(CH_3CH_2COO)$ and CAS No. 84057-80-7. It is in the form of a white free-flowing powder with propionic acid odour and is produced by the reaction of zirconium and propionic acid. Packed in 25-kg steel drums, subject article is used as an adhesion promoter for solvent-based inks used in flexible food packaging, and can be incorporated into a wide range of solvent based inks including nitrocellulose resins, nitrocellulose-urethanes and cellulose acetate propionate (CAP).</p>		
5	REASONS FOR CLASSIFICATION		
	<p>Note 1(a) to Chapter 29 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemically defined organic compounds, whether or not containing impurities.</p> <p>Heading 29.15 of the AHTN 2017 covers, among others, saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids, esters and salts, as well as the halogenated, sulphonated, nitrated or nitrosated derivatives (including compound derivatives) of any of these products. This includes, among others, propionic acid (CH_3CH_2COOH) and its salts and esters.</p> <p>In view thereof, subject article, is classified under AHTN 2017 subheading 2915.50.00 with a Most Favoured Nation (MFN) rate of duty of zero.</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		
			
	MARISSA MARICOSA A. PADERON, PhD Commissioner Officer-In-Charge		
	<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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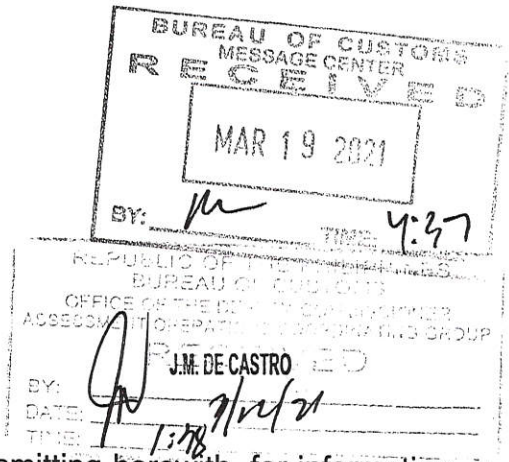
Republic of the Philippines
DEPARTMENT OF FINANCE

Roxas Boulevard Corner Pablo Ocampo, Sr. Street
Manila 1004



18 March 2021

COMMISSIONER REY LEONARDO B. GUERRERO
Bureau of Customs (BOC)
South Harbor, Gate 3
Port Area, Manila



Dear Commissioner Guerrero:

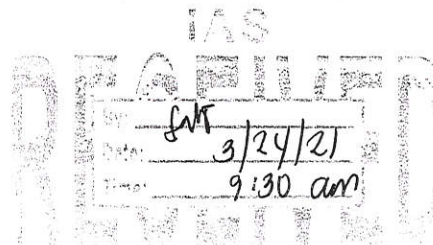
As instructed by the Secretary of Finance, we are transmitting herewith, for information and/or appropriate action, a copy of the 15 March 2021 electronic mail, with enclosures, addressed to this office from the Tariff Commission, Re: Advance Ruling on Tariff Classification. Please note that an advance copy of this document was also sent to your office on 17 March 2021 through electronic mail.

Please address any responses to the Secretary of Finance.

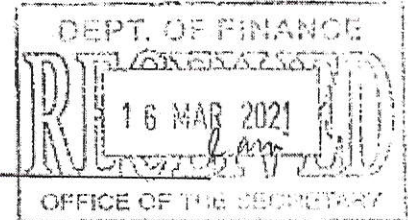
For any clarifications, please contact Telephone Number 8522 3262 or send an email to secfin@dof.gov.ph with the reference number 031621DOF001481.

Thank you.

OFFICE OF THE SECRETARY
DEPARTMENT OF FINANCE



AOCG Memo No. 163- 2021 p.8



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

WALTER JASSEN

AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY		2	TCC (AR) NO.
AHTN 3402.90.19 MFN - 5% ad valorem ATIGA - Zero			21-023
		3	DATE ISSUED
			15 March 2021

4 DESCRIPTION OF GOOD

"JEBCHEM 1009M AQ"

Based on the technical data sheet, safety data sheet, product composition, and other technical information submitted, subject article is a non-ionic surface-active preparation composed of mineral oil, aluminum stearate, and polyoxyethylene glycol monooleate. It is in the form of a grey-white to light-yellow liquid. Packed in 25-L carboys, 200-L plastic drums, and in intermediate bulk containers, subject article is used as a defoaming agent in the production of water-based coatings, inks, and adhesives.

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 heading 34.01. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group comprises three categories of preparations including, among others, surface-active preparations. These include other mixtures based on a surface-active agent of organic surface-active agents (e.g., surface-active preparations containing a proportion of soap, such as alkylbenzenesulphonate with sodium stearate).

In view thereof, subject article is classified under AHTN 2017 subheading 3402.90.19, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "D".

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.

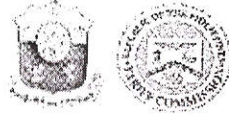
FOR THE COMMISSION

Marissa Maricosa A. Paderon

MARISSA MARICOSA A. PADERON, PhD
Commissioner
Officer-In-Charge

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	2	TCC (AR) NO.
	AHTN 2106.90.72 MFN - 7% ad valorem ATIGA - Zero		21-027
		3	DATE ISSUED
			15 March 2021

4 DESCRIPTION OF GOOD

"PROSTAZ"

Based on the product ingredient declaration, product information sheet, manufacturing process flowchart, certificate of product registration from the Food and Drug Administration (FDA), product label, and catalogue submitted, subject article is a dietary food supplement in the form of pale brown capsules. Each capsule contains extracts of *Serenoa repens* fruit, *Cucurbita pepo* seed, *Solanum lycopersicum* fruit, and *Glycine max* seed. Packed in plastic bottles containing ninety (90) 480-mg capsules, subject article helps maintain male prostate health.



5 REASONS FOR CLASSIFICATION

Heading 21.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, *inter alia*, preparations, often referred to as *food supplements*, based on extracts from plants, fruit concentrates, honey, fructose, etc. and containing added vitamins and sometimes minute quantities of iron compounds. These preparations are often put up in packagings with indications that they maintain general health or well-being. Similar preparations, however, intended for the prevention or treatment of diseases or ailments are excluded (heading 30.03 or 30.04).

In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.72, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "D".

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.

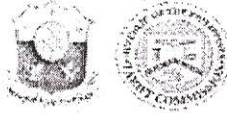
FOR THE COMMISSION

Marissa Maricosa A. Paderon

MARISSA MARICOSA A. PADERON, PhD
Commissioner
Officer-in-Charge

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)

<p>1 AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY</p> <p>AHTN 2106.90.72 MFN - 7% ad valorem ATIGA - Zero</p>	<p>2 TCC (AR) NO. 21-028</p> <p>3 DATE ISSUED 15 March 2021</p>
<p>4 DESCRIPTION OF GOOD</p> <p style="text-align: center;">"SPIRULIZHI"</p> <p>Based on the product ingredient declaration, product information sheet, manufacturing process flowchart, certificate of product registration from the Food and Drug Administration (FDA), and product catalogue submitted, subject article is a dietary food supplement in the form of light-green capsules. Each capsule contains <i>Spirulina platensis</i> and <i>Ganoderma lucidum</i>. Packed in plastic bottles containing ninety (90) 450-mg capsules, subject article helps the blood and oxygen circulation and in fulfilling the nutritional needs of the body.</p> 	
<p>5 REASONS FOR CLASSIFICATION</p> <p>Heading 21.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, <i>inter alia</i>, preparations, often referred to as <i>food supplements</i>, based on extracts from plants, fruit concentrates, honey, fructose, etc. and containing added vitamins and sometimes minute quantities of iron compounds. These preparations are often put up in packagings with indications that they maintain general health or well-being. Similar preparations, however, intended for the prevention or treatment of diseases or ailments are excluded (heading 30.03 or 30.04).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.72, with a Most Favoured Nation (MFN) rate of duty of 7% 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> <p style="text-align: center;">FOR THE COMMISSION</p> <p style="text-align: center;"><i>M. Maricosa A. Paderon</i></p> <p style="text-align: center;">MARISSA MARICOSA A. PADERON, PhD Commissioner Officer-In-Charge</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)

1	AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2915.50.00 MFN - Zero		21-032
		3	DATE ISSUED
			15 March 2021

4 DESCRIPTION OF GOOD

"ZIRCONIUM PROPIONATE"

Based on the technical information, safety data sheet, duly certified product composition, manufacturing process description, packaging information, and picture of the product submitted, subject article is 100% zirconium propionate with chemical formula $Zr(CH_3CH_2COO)_2$ and CAS No. 84057-80-7. It is in the form of a white free-flowing powder with propionic acid odour and is produced by the reaction of zirconium and propionic acid. Packed in 25-kg steel drums, subject article is used as an adhesion promoter for solvent-based inks used in flexible food packaging, and can be incorporated into a wide range of solvent based inks including nitrocellulose resins, nitrocellulose-urethanes and cellulose acetate propionate (CAP).

5 REASONS FOR CLASSIFICATION

Note 1(a) to Chapter 29 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemically defined organic compounds, whether or not containing impurities.

Heading 29.15 of the AHTN 2017 covers, among others, saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids, esters and salts, as well as the halogenated, sulphonated, nitrated or nitrosated derivatives (including compound derivatives) of any of these products. This includes, among others, propionic acid (CH_3CH_2COOH) and its salts and esters.

In view thereof, subject article, is classified under AHTN 2017 subheading 2915.50.00 with a Most Favoured Nation (MFN) rate of duty of zero.

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

Marissa Maricosa A. Paderon

MARISSA MARICOSA A. PADERON, PhD
Commissioner
Officer-In-Charge

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.

