

**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 *[Signature]*

**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 19 March 2021 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-024	"PANASONIC COMMERCIAL FREEZER, MODEL: SRF-K1883A"	8418.69.90	MFN – 5% Ad Valorem PJEPA – Zero* AJCEPA – Zero*
21-034	"ZHIRIC"	2106.90.72	MFN – 7% Ad Valorem ATIGA – Zero*
21-035	"rPET (RECYCLED POLYETHYLENE TEREPHTHALATE) PELLETS	3907.61.00	MFN – 5% Ad Valorem ATIGA – 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. 166-2021 p.2



REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

OFFICE OF THE DIRECTOR  
IAS  
RECEIVED  
BY: [Signature]  
Date: 3/24/21  
Time: 9:30 am

TCOC Ref. No. 21-021

19 March 2021



BOC-09-19961

**COMMISSIONER REY LEONARDO GUERRERO**  
Bureau of Customs  
Port Area, Manila

REPUBLIC OF THE PHILIPPINES  
BUREAU OF CUSTOMS  
OFFICE OF THE DEPUTY COMMISSIONER  
ASSESSMENT OPERATIONS COORDINATING GROUP  
RECEIVED  
BY: [Signature]  
DATE: 3/22/21  
TIME: 3:10

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. 21-024, 21-034 and 21-035, issued by this Commission on 19 March 2021. These Advance Rulings have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

Thank you.

Very truly yours,

Digitally signed  
[Signature]

**MARILOU P. MENDOZA**  
Chairperson

BUREAU OF CUSTOMS  
MESSAGE CENTER  
RECEIVED  
MAR 22 2021  
BY: [Signature] TIME: 1034

Encl: As stated

cc: The Secretary  
Department of Finance  
Manila

BUREAU OF CUSTOMS  
RECEIVED  
BY: [Signature]  
DATE: 21 MAR 2021  
4:35  
IMPORT & ASSESSMENT SERVICE








REPUBLIC OF THE PHILIPPINES

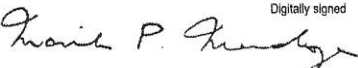
## TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8418.69.90</b> <b>MFN - 5% ad valorem</b> <b>PJEPA – Zero</b> <b>AJCEPA – Zero</b>		<b>21-024</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>19 March 2021</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>												
	<b>“PANASONIC COMMERCIAL FREEZER, MODEL: SRF-K1883A”</b>												
	<p>Based on the technical information submitted, subject article is a compression-type no-frost upright freezer designed for commercial use. Its insulated steel cabinet has no internal partitions and is fitted with six (6) external doors and a microcomputer-controlled digital temperature indicator. Subject article has the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>Capacity (L)</td> <td style="text-align: center;">1,659</td> </tr> <tr> <td>Performance (°C)</td> <td style="text-align: center;">- 25 ~ -15</td> </tr> <tr> <td>Power supply (V)</td> <td style="text-align: center;">3-phase, 200</td> </tr> <tr> <td>Frequency (Hz)</td> <td style="text-align: center;">50 or 60</td> </tr> <tr> <td>External dimensions (WxDxH) (mm)</td> <td style="text-align: center;">1,785 x 800 x 1,950</td> </tr> <tr> <td>Net weight (kg)</td> <td style="text-align: center;">161</td> </tr> </table> <div style="text-align: right; margin-top: 10px;">  </div>	Capacity (L)	1,659	Performance (°C)	- 25 ~ -15	Power supply (V)	3-phase, 200	Frequency (Hz)	50 or 60	External dimensions (WxDxH) (mm)	1,785 x 800 x 1,950	Net weight (kg)	161
Capacity (L)	1,659												
Performance (°C)	- 25 ~ -15												
Power supply (V)	3-phase, 200												
Frequency (Hz)	50 or 60												
External dimensions (WxDxH) (mm)	1,785 x 800 x 1,950												
Net weight (kg)	161												

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 84.18 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, refrigerators, freezers and other refrigerating or freezing equipment, electric or other. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the refrigerators and refrigerating equipment of this heading are in the main machines or assemblies of apparatus for the production, in a continuous cycle of operations, of low temperatures (in the region of 0 °C or less) at the active cooling element, by the absorption of the latent heat of evaporation of liquefied gases (e.g., ammonia, halogenated hydrocarbons), of volatile liquids or, in the case of certain marine types, of water.</p> <p>In view thereof, subject article, is classified under AHTN 2017 subheading 8418.69.90, with a Most Favoured Nation (MFN) rate of duty of 5% 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> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p> <p style="font-size: small;">Digitally signed</p>  <p><b>MARILOU P. MENDOZA</b> Chairperson</p> </div> <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>



MASTER COPY

AOCG Memo No. 166-2021 p.4

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<p><b>1   AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY</b></p> <p style="text-align: center;">AHTN 2106.90.72 MFN - 7% ad valorem ATIGA - Zero</p>	<p><b>2   TCC (AR) NO.</b></p> <p style="text-align: center;">21-034</p> <p><b>3   DATE ISSUED</b></p> <p style="text-align: center;">19 March 2021</p>
---	---

**4 | DESCRIPTION OF GOOD**

**“ZHIRIC”**

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 light brown capsules. Each capsule contains extracts of *Annona muricata* fruit, *Eugenia* leaf, *Zingiber officinale* rhizome, and *Sonchus* leaf. Packed in plastic bottles containing ninety (90) 530-mg capsules, subject article helps to reduce uric acid level in the blood, relieve joint pains, and manage gout.



**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

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.







MASTER COPY

AOCG Memo No. 166-2021 P.5

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<p><b>1 AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY</b></p> <p style="text-align: center;">AHTN 3907.61.00 MFN - 5% ad valorem ATIGA - Zero</p>	<p><b>2 TCC (AR) NO.</b></p> <p style="text-align: center;">21-035</p> <p><b>3 DATE ISSUED</b></p> <p style="text-align: center;">19 March 2021</p>
---	---

<p><b>4 DESCRIPTION OF GOOD</b></p> <p style="text-align: center;"><b>“rPET (RECYCLED POLYETHYLENE TEREPHTHALATE) PELLETS”</b></p> <p>Based on the technical data sheet, material safety data sheet, duly certified declaration of conformity, manufacturing process description, certificate of analysis, and picture of the product submitted, subject articles are recycled polyethylene terephthalate (PET) manufactured from post-consumer PET bottles. These are in the form of light blue pellets with a melting point of 249.01°C and intrinsic viscosity of 0.81 dl/g (81 ml/g). Packed in 1,000-kg plastic bags, subject articles are used as raw material in the manufacture of bottles for drinking water, cosmetics, and other liquid products.</p>
--

<p><b>5 REASONS FOR CLASSIFICATION</b></p> <p>Note 6(b) to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 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.</p> <p>Furthermore, Note 7 to this Chapter states that heading 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings 39.01 to 39.14).</p> <p>Heading 39.07 of the AHTN 2017 covers, among other, polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that polyesters include poly(ethylene terephthalate) (PET). This polymer is generally formed by the esterification of terephthalic acid with ethylene glycol or obtained from the reaction of dimethyl terephthalate with ethylene glycol. Apart from its very important use in textiles, it finds application, for example, in packaging films, recording tapes, soft-drink bottles. Poly (ethylene terephthalate) having a viscosity number of 78 ml/g or higher is generally used for the production of bottles. The viscosity number of 78 ml/g or higher corresponds to an intrinsic viscosity value of 0.7 dl/g or higher. The viscosity number is calculated according to ISO Standard 1628-5.</p> <p>In view thereof, subject articles are classified under AHTN 2017 subheading 3907.61.00, 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”.</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 Digitally signed <i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><b>Note:</b> 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>
---

