



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 *ll*.

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

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2021 RATES OF DUTY
21-019	"PANASONIC COMMERCIAL REFRIGERATOR/CHILLER (UPRIGHT TYPE), MODEL: SRR-K1281-E"	8418.69.90	MFN – 5% Ad Valorem PJEPA – Zero* AJCEPA – Zero*
21-020	"PANASONIC COMMERCIAL REFRIGERATOR/CHILLER (UPRIGHT TYPE), MODEL: SRR-K1581-E"	8418.69.90	MFN – 5% Ad Valorem PJEPA – Zero* AJCEPA – Zero*
21-025	"SILVER RING (Ag 30%), PART NO. AF – 194050"	7106.92.00	MFN – 3% Ad Valorem ATIGA – Zero*



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



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PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

21-025	"SILVER RING (Ag 30%), PART NO. AF – 194050"	7106.92.00	MFN – 3% Ad Valorem ATIGA – Zero*
21-026	"FLUX-COATED ALLOY (30% SILVER), PART NO. 00-020150A-R"	7106.92.00	MFN – 3% Ad Valorem AIFTA – Zero*
21-029	"EASY OPEN END OR LID"	8309.90.99	MFN – 10% Ad Valorem ATIGA – Zero*
21-037	"STAZ H"	2106.90.72	MFN – 7% 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

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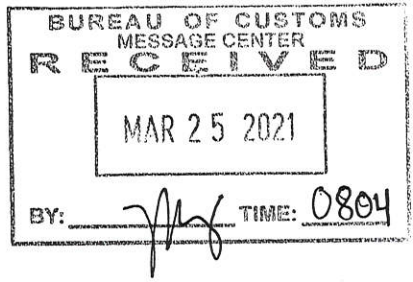
AOCG Memo No. 167-2021 p. 3



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 21-022

24 March 2021



COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Port Area, Manila

Dear Commissioner Guerrero:

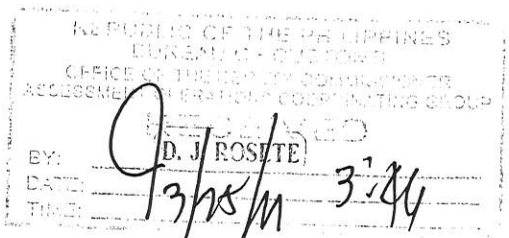
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of six (6) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 21-019, 21-020, 21-025, 21-026, 21-029, 21-037, issued by this Commission on 24 March 2021. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

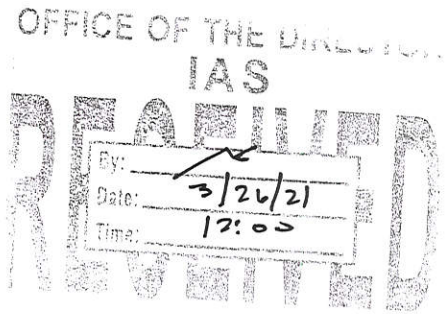
MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson



Encl: As stated

cc: The Secretary
Department of Finance
Manila



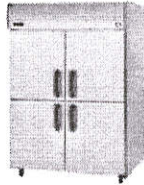


REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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 8418.69.90 MFN - 5% ad valorem PJEPA - Zero AJCEPA - Zero		21-019
		3	DATE ISSUED
			24 March 2021

4	DESCRIPTION OF GOOD												
	<p>“PANASONIC COMMERCIAL REFRIGERATOR / CHILLER (UPRIGHT TYPE), MODEL: SRR-K1281-E”</p> <p>Based on the technical information submitted, subject article is an inverter compression-type commercial refrigerator. It has a single horizontal compartment with four (4) external doors, shelf racks, and a microprocessor-controlled digital temperature indicator. Featuring a detachable refrigerating unit, subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td>Capacity (L)</td> <td style="text-align: center;">1,087</td> </tr> <tr> <td>Temperature setting range (°C)</td> <td style="text-align: center;">- 6 ~ 12</td> </tr> <tr> <td>Power supply (V)</td> <td style="text-align: center;">1-phase, 220</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;">1,200 x 800 x 1,950</td> </tr> <tr> <td>Net weight (kg)</td> <td style="text-align: center;">116</td> </tr> </table> 	Capacity (L)	1,087	Temperature setting range (°C)	- 6 ~ 12	Power supply (V)	1-phase, 220	Frequency (Hz)	50 or 60	External dimensions (WxDxH) (mm)	1,200 x 800 x 1,950	Net weight (kg)	116
Capacity (L)	1,087												
Temperature setting range (°C)	- 6 ~ 12												
Power supply (V)	1-phase, 220												
Frequency (Hz)	50 or 60												
External dimensions (WxDxH) (mm)	1,200 x 800 x 1,950												
Net weight (kg)	116												

5	REASONS FOR CLASSIFICATION
	<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> <p style="text-align: right;">FOR THE COMMISSION <small>Digitally signed</small> <i>MariLou P. Mendoza</i> 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)

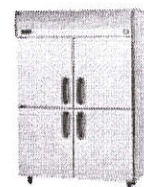
1	AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8418.69.90		21-020
	MFN - 5% ad valorem	3	DATE ISSUED
	PJEPA – Zero		24 March 2021
	AJCEPA – Zero		

4 DESCRIPTION OF GOOD

**“PANASONIC COMMERCIAL REFRIGERATOR / CHILLER (UPRIGHT TYPE),
MODEL: SRR-K1581-E”**

Based on the technical information submitted, subject article is an inverter compression-type commercial refrigerator. It has a single horizontal compartment with four (4) external doors, shelf racks, and a microprocessor-controlled digital temperature indicator. Featuring a detachable refrigerating unit, subject article has the following specifications:

Capacity (L)	1,343
Temperature setting range (°C)	- 6 ~12
Power supply (V)	1-phase, 220
Frequency (Hz)	50 or 60
External dimensions (WxDxH) (mm)	1,460 x 800 x 1,950
Net weight (kg)	138



5 REASONS FOR CLASSIFICATION

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.

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.

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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AOCG Memo No. 167-2021 p.6

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.
<p style="text-align: center;">AHTN 7106.92.00 MFN - 3% ad valorem ATIGA - Zero</p>		21-025	
		3	DATE ISSUED
		24 March 2021	

4	DESCRIPTION OF GOOD
“SILVER RING (Ag 30%), PART NO. AF-194050”	
<p>Based on the technical information submitted, subject article is a silver alloy wire ring with two (2) turns containing by weight 30% silver (Ag), 38% copper (Cu), and 32% zinc (Zn). It is used in the brazing process as a filler to join, or seal the gap between, two (2) metals by applying external heat above its melting point. Subject article has a wire diameter of 1.2 mm, ring diameter of 4.0 mm, and specific gravity of 9.</p>	

5	REASONS FOR CLASSIFICATION
<p>Note 5 to Chapter 71 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that for the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2%, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules, among others, other alloys containing 2% or more, by weight, of silver are to be treated as alloys of silver.</p> <p>Heading 71.06 of the AHTN 2017 covers silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that under the provisions of Note 5 to this Chapter, the silver alloys which may fall in this heading include, among others, silver-copper-zinc alloys, sometimes also containing cadmium, tin or phosphorus used as solders. The heading covers silver and its alloys in the following forms, among others, bars, rods, sections, wire, plates, sheets and strip.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 7106.92.00, with a Most Favoured Nation (MFN) rate of duty of 3% 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> 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>	





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 7106.92.00 MFN - 3% ad valorem AFTA - Zero		21-026
		3	DATE ISSUED
			24 March 2021

4	DESCRIPTION OF GOOD
	<p>“FLUX- COATED ALLOY (30% SILVER), PART NO. 00-020150A-R”</p> <p>Based on the technical information submitted, subject article is a silver alloy brazing rod coated with flux. It contains by weight 30% silver (Ag), 38% copper (Cu), and 32% zinc (Zn). It is used in the brazing process as a filler to join, or seal the gap between, two (2) metals by applying external heat above its melting point, with the flux designed to remove oxides and to prevent oxidation during the heating process.</p>



5	REASONS FOR CLASSIFICATION
	<p>Note 5 to Chapter 71 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that for the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2%, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules, among others, other alloys containing 2% or more, by weight, of silver are to be treated as alloys of silver.</p> <p>Heading 71.06 of the AHTN 2017 covers silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that under the provisions of Note 5 to this Chapter, the silver alloys which may fall in this heading include, among others, silver-copper-zinc alloys, sometimes also containing cadmium, tin or phosphorus used as solders. The heading covers silver and its alloys in the following forms, among others, bars, rods, sections, wire, plates, sheets and strip.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 7106.92.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN-India Free Trade Area (AFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AI”.</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> 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>



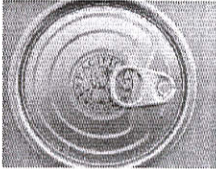
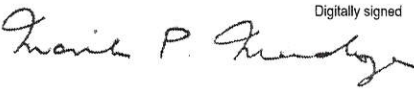


REPUBLIC OF THE PHILIPPINES

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 8309.90.99 MFN - 10% ad valorem ATIGA - Zero	2	TCC (AR) NO. 21-029
		3	DATE ISSUED 24 March 2021
4	DESCRIPTION OF GOOD <p style="text-align: center;">“EASY OPEN END OR LID”</p> <p>Based on the product safety data sheet, certificate of product inspection, and printing and coating process flowchart submitted, subject article is an easy-open can end or lid made of tin-free steel coated with enamel. It has a diameter of 307 mm and thickness of 0.21 mm. Fitted with an aluminium tab (for easy opening) and printed with a company/product logo at the center, subject article is used to cover metal cans used in food packaging.</p> 		
5	REASONS FOR CLASSIFICATION <p>Heading 83.09 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers a range of articles of base metal (often with washers or other fittings of plastics, rubber, cork, etc.) used for corking or capsuling drums, barrels, bottles, etc., or for sealing cases or other packages. The heading includes, among others, metal stoppers, caps and lids, e.g., crown corks, crown caps or crown seals; stoppers, caps and covers of the screw, clip, lever, spring, etc., types as used for corking or capping beer bottles, mineral water bottles, preserve jars, tubular containers or the like.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8309.90.99, with a Most Favoured Nation (MFN) rate of duty of 10% 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  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>		



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		21-037
		3	DATE ISSUED
			24 March 2021

4 DESCRIPTION OF GOOD

“STAZ H”

Based on the product ingredient declaration, product information sheet, manufacturing process flowchart, certificate of product registration from the Food and Drug Administration (FDA), photograph of actual product, and packaging specifications submitted, subject article is a food supplement in the form of pale-yellow capsules. Each capsule contains extracts of temulawak (*Curcuma xanthorrhiza*), meniran (*Phyllanthus niruri*) leaf, and papaya (*Carica*) leaf. Packed in plastic bottles containing ninety (90) 450-mg capsules, subject article helps in the early maintenance and nourishment of the liver.



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 an 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.

