



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 *ff.*

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

DATE : 26 May 2022

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 May 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
22-096	"MG D90 4WD"	8703.32.72	MFN – 30% Ad Valorem ACFTA – 5% Ad Valorem
22-097	"MG D90 2WD"	8703.32.75	MFN – 30% Ad Valorem ACFTA – 5% Ad Valorem
22-100	"DXN LINGZHI PINEAPPLE CAKE"	1905.90.40	MFN – 15% Ad Valorem ATIGA – Zero*
21-334	"NORTEK STATEPOINT LIQUID COOLING (SPLC) SYSTEM"	8419.50.10	MFN – Zero*

***Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).**



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 193-2022

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TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
22-042	"DAELIMPOLY UE400M	3902.30.90	MFN – 10% Ad Valorem AKFTA – Zero*
22-085	"FRIEND SHIP COFFEE VODKA"	2208.70.10	MFN – 10% Ad Valorem ATIGA – Zero*
22-094	"INSUCOAT RB"	3210.00.99	MFN – 7% Ad Valorem

***Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).**

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

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AOCG Memo No. 193 - 2022



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 22-039

19 May 2022



BOC-09-30674

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 Rulings on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of seven Advance Rulings on Tariff Classification, with TCC (AR) Nos. 21-334, 22-042, 22-085, 22-094, 22-096, 22-097, and 22-100, issued by this Commission on 19 May 2022. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

Digitally signed
MariLou P. Mendoza

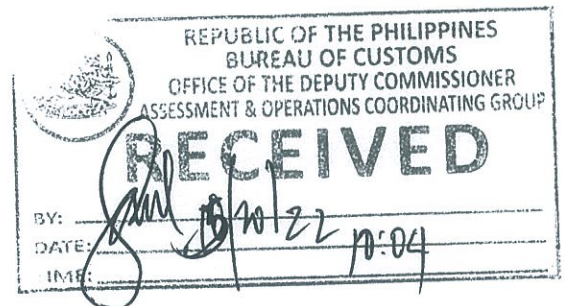
MARILOU P. MENDOZA
Chairperson



Encl: As stated

cc: The Secretary
Department of Finance
Manila

Sto 5/20/22 3:25






REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8703.32.72 MFN - 30% ad valorem ACFTA - 5% ad valorem		22-096
		3	DATE ISSUED
			19 May 2022

4	DESCRIPTION OF GOOD										
	"MG D90 4WD"										
	Based on the technical specifications submitted, subject article is a brand new, sports utility vehicle (SUV) imported completely built-up (CBU). It has the following specifications.										
	<table border="1" style="display: inline-table; margin-right: 20px;"> <tr> <td style="width: 40%;">Engine cylinder capacity and fuel type</td> <td>1,996 cc; diesel</td> </tr> <tr> <td>Drive train</td> <td>Four-wheel drive</td> </tr> <tr> <td>Dimension (LxWxH) (mm)</td> <td>5,005 x 1,932 x 1,875</td> </tr> <tr> <td>Gross Vehicle Weight (kg)</td> <td>3,100</td> </tr> <tr> <td>Seating capacity</td> <td>7 persons</td> </tr> </table> 	Engine cylinder capacity and fuel type	1,996 cc; diesel	Drive train	Four-wheel drive	Dimension (LxWxH) (mm)	5,005 x 1,932 x 1,875	Gross Vehicle Weight (kg)	3,100	Seating capacity	7 persons
Engine cylinder capacity and fuel type	1,996 cc; diesel										
Drive train	Four-wheel drive										
Dimension (LxWxH) (mm)	5,005 x 1,932 x 1,875										
Gross Vehicle Weight (kg)	3,100										
Seating capacity	7 persons										

5	REASONS FOR CLASSIFICATION
	<p>Heading 87.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers motor vehicles of various types (including amphibious motor vehicles) designed for the transport of persons; it does not, however, cover the motor vehicles of heading 87.02. The vehicles of this heading may have any type of motor (internal combustion piston engine, electric motor, gas turbine, combination of an internal combustion piston engine and one or more electric motors, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8703.32.72, with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form "E".</p> <p>This ruling shall be valid for five 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>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 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8703.32.75 MFN - 30% ad valorem ACFTA - 5% ad valorem		22-097
		3	DATE ISSUED
			19 May 2022

4	DESCRIPTION OF GOOD		
	“MG D90 2WD”		
	Based on the technical specifications submitted, subject article is a brand new, sports utility vehicle (SUV) imported completely built-up (CBU). It has the following specifications.		
	Engine cylinder capacity and fuel type	1,996 cc; diesel	
	Drive train	Two-wheel drive	
	Dimension (LxWxH) (mm)	5,005 x 1,932 x 1,875	
	Gross Vehicle Weight (kg)	3,100	
	Seating capacity	7 persons	



5	REASONS FOR CLASSIFICATION		
	<p>Heading 87.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers motor vehicles of various types (including amphibious motor vehicles) designed for the transport of persons; it does not, however, cover the motor vehicles of heading 87.02. The vehicles of this heading may have any type of motor (internal combustion piston engine, electric motor, gas turbine, combination of an internal combustion piston engine and one or more electric motors, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8703.32.75, with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”.</p> <p>This ruling shall be valid for five 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 style="text-align: right;"><small>Digitally signed</small></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>		





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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1905.90.40 MFN - 15% ad valorem ATIGA - Zero		22-100
		3	DATE ISSUED
			19 May 2022

4	DESCRIPTION OF GOOD
	“DXN® LINGZHI PINEAPPLE CAKE”
	<p>Based on the product ingredient declaration, product information sheet, manufacturing process flowchart, Certificate of Product Registration (CPR) from the Food and Drug Administration (FDA), photograph of the product, and sample submitted, subject article is a baked pastry consisting of a crumbly and buttery crust with a sweet and tangy flavour of pineapple jam filling. It is made from pineapple jam, wheat flour, unsalted butter (milk), egg, icing sugar, and Ganoderma extract, among others. Subject article is packed in boxes containing 10 45-g pastries individually wrapped in aluminium foil pouches.</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, pastries and cakes, containing ingredients such as flour, starches, butter or other fats, sugar, milk, cream, eggs, cocoa, chocolate, coffee, honey, fruit, liqueurs, brandy, albumen, cheese, meat, fish, flavourings, yeast or other leavening agents.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 1905.90.40, 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 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 style="text-align: right;">Digitally signed</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 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8419.50.10		21-334
	MFN - Zero	3	DATE ISSUED
			19 May 2022

4 DESCRIPTION OF GOOD

“NORTEK™ STATEPOINT LIQUID COOLING (SPLC) SYSTEM”

Based on the technical information submitted, subject article is an advanced hybrid evaporative cooler, designed specifically for datacenter applications, which uses outside air to cool process water. It consists of various air by-pass dampers, fanwalls, membrane exchangers, pumping modules, recovery coils, and water holding (bulk) tanks, among others. The heat transfer devices in the system are the recovery coils (standard finned-tube heat exchangers) and the StatePoint Exchangers (SPEX). Heated water flows from the datacenter’s process cooling water (PCW) return line and through the recovery coils where it undergoes initial cooling. Water is further cooled using outside air by pumping it through the SPEX. The bulk tanks then hold the cooled water from the SPEX which will be pumped back to the datacenter’s PCW supply line.

5 REASONS FOR CLASSIFICATION

Heading 84.19 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurizing, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, heating or cooling plant and machinery. This group covers plant of general use in many industries for the simple treatment of materials by heating, boiling, cooking, concentration, evaporation, vaporisation, cooling, etc. They include heat exchange units, in which a hot fluid (hot gas, steam or hot liquid) and a cold fluid are made to traverse parallel paths, but usually in opposite directions, separated by thin metal walls in such a manner that the one fluid is cooled and the other heated.

In view thereof, subject article is classified under AHTN 2017 subheading 8419.50.10, with a Most Favoured Nation (MFN) rate of duty of zero.

This ruling shall be valid for five 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
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.





REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3902.30.90 MFN - 10% ad valorem AKFTA - Zero		22-042
		3	DATE ISSUED
			19 May 2022

4	DESCRIPTION OF GOOD
	<p>“DAELIMPOLY UE400M”</p> <p>Based on the product composition statement, technical data sheet, material safety data sheet, manufacturing process flowchart, and third-party laboratory report submitted, subject article is a polypropylene block copolymer, containing by weight less than 95% polypropylene and more than 5% ethylene propylene rubber copolymer (EPR). It is in the form of pellets, with a melt flow index of 9 g/10 minutes at 230°C and a density of 0.9 g/cm³. Packed in 25-kg bags, subject article is used for injection molding of parts of electrical appliances, containers, and battery cases.</p>
5	REASONS FOR CLASSIFICATION
	<p>Note 4 to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that the expression “copolymers” covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.</p> <p>The General Explanatory Notes to Chapter 39 state that block copolymers are copolymers composed of at least two connected polymeric sequence having different monomer unit compositions (e.g., a copolymer of ethylene and propylene containing alternating segments of polyethylene and polypropylene).</p> <p>Moreover, Note 6(b) to this Chapter 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>Heading 39.02 of the AHTN 2017 covers polymers of propylene or of other olefins, in primary forms.</p>

hmt

TCC (AR) NO.
22-042

5 REASONS FOR CLASSIFICATION

In view thereof, subject article is classified under AHTN 2017 subheading 3902.30.90, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and an 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 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
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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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1	AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2208.70.10 MFN - 10% ad valorem ATIGA - Zero		22-085
		3	DATE ISSUED
			19 May 2022

4	DESCRIPTION OF GOOD
	<p>“FRIEND SHIP® COFFEE VODKA”</p> <p>Based on the list of ingredient percentage, manufacturing process flowchart, safety data sheet, product label, and photographs of the actual product submitted, subject article is a spirituous beverage with an alcoholic strength by volume of ±19.75% vol. It is in the form of a clear, caramel-colored liquid composed of water, distilled fermented molasses, sugar, instant coffee, natural caramel color, and synthetic flavor, among others. Subject article is marketed in 180-mL glass flasks, with a label containing the product name and information.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 22.08 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, spirits, liqueurs and other spirituous beverages. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, whatever their alcoholic strength, among others, liqueurs and cordials, being spirituous beverages to which sugar, honey or other natural sweeteners and extracts or essences have been added (e.g., spirituous beverages produced by distilling, or by mixing, ethyl alcohol or distilled spirits, with one or more of the following: fruits, flowers or other parts of plants, extracts, essences, essential oils or juices, whether or not concentrated). These products also include liqueurs and cordials containing sugar crystals, fruit juice liqueurs, egg liqueurs, herb liqueurs, berry liqueurs, spice liqueurs, tea liqueurs, chocolate liqueurs, milk liqueurs and honey liqueurs.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2208.70.10, 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” (except for Indonesia, Malaysia, and Brunei).</p> <p>This ruling shall be valid for five 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; font-size: small;">Digitally signed</p> <p style="text-align: right;"><i>MariLou P. Mendoza</i></p> <p style="text-align: right;">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>





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AOCG Memo No. 193-2022


REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3210.00.99 MFN - 7% ad valorem		22-094
		3	DATE ISSUED
			19 May 2022

4	DESCRIPTION OF GOOD
	“INSUCOAT RB”
	<p>Based on the product data sheet, material safety data sheet, and component analysis submitted, subject article is a rubberized, cold-applied priming coat consisting of water, bitumen, bentonite, and modifier, among others. It is in the form of a highly viscous dark brown liquid emulsion packed in 9-kg, 14-kg or 19-kg pails, or in 180-kg drums. It is to be applied using a paint brush, a roller, or an airless spray gun on concrete foundations in contact with groundwater for general waterproofing and on a variety of surfaces, such as concrete, brick, and built-up roofing systems, as a protective coating.</p>

5	REASONS FOR CLASSIFICATION
	<p>The Harmonized System (HS) General Explanatory Notes (EN) to Chapter 32 state that the chapter also includes colouring matter of vegetable, animal or mineral origin and synthetic organic colouring matter and most of the preparations obtained from these colouring matters (paints, ceramic colours, inks, etc.).</p> <p>Heading 32.10 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, other paints and varnishes (including enamels, lacquers and distempers).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3210.00.99, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.</p> <p>This ruling shall be valid for five 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><small>Digitally signed</small></p>  <p>MARILOU P. MENDOZA Chairperson</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 WEBSTE.

