



BUREAU OF CUSTOMS

Professionalism Integrity Accountability

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AOCG Memo No. 194-2020

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 : 19 October 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 15 October 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 |
|----------|--|----------------|------------------------------------|
| 20-149 | "0.5HP WINDOW TYPE AIRCON KIT 1 – CABINET ASSEMBLY, PART NO.: CCAB-A120PLFA" | 8415.90.19 | MFN – 10% Ad Valorem ACFTA – 0% |
| 20-162 | "GOODDAY CULTURED MILK DRINK STRAWBERRY FLAVOUR" | 2202.99.50 | MFN – 10% Ad Valorem ATIGA – 0% |
| 20-163 | "GOODDAY CULTURED MILK DRINK ORIGINAL FLAVOUR" | 2202.99.50 | MFN – 10% Ad Valorem ATIGA – 0% |
| 20-181 | "DXN GEMPYURI TIGHTENING FRESH TONER" | 3304.99.90 | MFN – 7% Ad Valorem AKFTA – 0% |

South Harbor, Gate 3, Port Area, Manila 1099

Tel. Nos 527-4537, 527-1935

Website: www.customs.gov.ph Email: Boc.cares@customs.gov.ph

A Modernized and Credible Customs Administration That is Among the World's Best

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|--|--------------------|------------|---------------------|
| 20-183 | "ENOV'NUTRIBUTTER" | 1901.10.20 | MFN – 7% Ad Valorem |
| <i>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</i> | | | |

For your information, guidance and strict compliance.

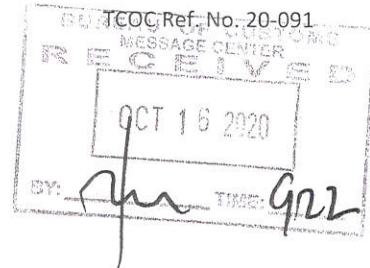
CC: COMMISSIONER OF CUSTOMS

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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

15 October 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 five (5) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 20-149, 20-162, 20-163, 20-181 and 20-183, issued by this Commission on 15 October 2020. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

MariLou P. Mendoza
MARILOU P. MENDOZA
Chairperson



Encl: As stated

cc: *The Secretary*
Department of Finance
Manila

4th Floor West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines
Tel. Nos. (632) 8926-8731 / (632) 8928-8419 / (632) 8936-3315 / (632) 8936-3318 • Fax Number (632) 8921-7960
Website: tariffcommission.gov.ph • Philippine Tariff Finder: finder.tariffcommission.gov.ph
Email Address: TC.Assist@mail.tariffcommission.gov.ph



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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 2020 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| | AHTN 8415.90.19 MFN - 10% ad valorem ACFTA - Zero | | 20-149 |
| | | 3 | DATE ISSUED |
| | | | 15 October 2020 |

4 DESCRIPTION OF GOOD

**"0.5HP WINDOW TYPE AIRCON KIT 1 - CABINET ASSEMBLY,
PART NO.: CCAB-A120PLFA"**

Based on the technical specifications and list of parts submitted, subject article is an assembly of parts of a window type air conditioning unit consisting of the cabinet assembly, air flue assembly (axial and centrifugal fan blades, fan motor, and rear clapboard), upper and lower propeller housing, chassis assembly, front panel assembly, switch panel, and other fittings. Subject article is to be assembled with the other parts which are not part of the importation, such as condenser assembly, compressor assembly, capillary sub-assembly, evaporator assembly, control box assembly, control box sub-assembly, power cord, and other fittings, to produce a complete 0.5 hp (0.373 kW) window type air conditioning unit Model No. AF-P0521CM.

5 REASONS FOR CLASSIFICATION

Heading 84.15 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that other parts for air-conditioning machines, whether or not designed for building into a self-contained unit, are to be classified in accordance with the provisions of Note 2 (a) to Section XVI (headings 84.14, 84.18, 84.19, 84.21, 84.79, etc.) or, if Note 2 (a) is not applicable, in accordance with Note 2 (b) or 2 (c) to Section XVI, depending on whether or not they are identifiable as suitable for use solely or principally with the air-conditioning machines of which they are parts.

In view thereof, subject article is classified under AHTN 2017 subheading 8415.90.19, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E".

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

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 2020 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| | AHTN 2202.99.50 MFN - 10% ad valorem ATIGA - Zero | | 20-162 |
| | | 3 | DATE ISSUED |
| | | | 15 October 2020 |

4 DESCRIPTION OF GOOD

“GOODDAY® CULTURED MILK DRINK STRAWBERRY FLAVOUR”

Based on the certificate of composition, production process flowchart, product specifications, and product label submitted, subject article is a strawberry-flavoured, ready-to-drink, heat-treated cultured milk in the form of a milky pinkish liquid. It contains water, sugar, skimmed milk powder, and fermented milk, among others. Subject article is packed in 80-ml plastic bottles that are bundled in polyvinyl chloride (PVC) shrink labels, with five (5) bottles per bundle, and in 340-ml plastic bottles.

5 REASONS FOR CLASSIFICATION

Heading 22.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09. This group includes, *inter alia*, certain other beverages ready for consumption, such as those with a basis of milk and cocoa.

In view thereof, subject article is classified under AHTN 2017 subheading 2202.99.50, 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”.

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

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 2020 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| | AHTN 2202.99.50 MFN - 10% ad valorem ATIGA - Zero | | 20-163 |
| | | 3 | DATE ISSUED |
| | | | 15 October 2020 |

| | |
|----------|--|
| 4 | DESCRIPTION OF GOOD |
| | <p align="center">“GOODDAY® CULTURED MILK DRINK ORIGINAL FLAVOUR”</p> <p>Based on the certificate of composition, production process flowchart, product specifications, and product label submitted, subject article is a ready-to-drink, heat-treated cultured milk in the form of a milky yellowish liquid. It contains water, sugar, skimmed milk powder, and fermented milk, among others. Subject article is packed in 80-ml plastic bottles that are bundled in polyvinyl chloride (PVC) shrink labels, with five (5) bottles per bundle, and in 340-ml plastic bottles.</p> |
| 5 | REASONS FOR CLASSIFICATION |
| | <p>Heading 22.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09. This group includes, <i>inter alia</i>, certain other beverages ready for consumption, such as those with a basis of milk and cocoa.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2202.99.50, 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 align="right">FOR THE COMMISSION</p> <p align="right"><i>MariLou P. Mendoza</i></p> <p 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> |

4th Floor West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines
Tel. Nos. (632) 8926-8731 / (632) 8928-8419 / (632) 8936-3315 / (632) 8936-3318 • Fax Number (632) 8921-7960
Website: tariffcommission.gov.ph • Philippine Tariff Finder: finder.tariffcommission.gov.ph
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 3304.99.90 MFN – 7% ad valorem AKFTA – Zero | 20-181 |
| | 3 DATE ISSUED |
| | 15 October 2020 |

4 | **DESCRIPTION OF GOOD**

“DXN GEMPYURI TIGHTENING FRESH TONER”

Based on the product ingredient declaration, manufacturing flowchart, and photograph of actual product submitted, subject article is a concentrated emulsion-type toner consisting of water, *Aloe barbadensis* leaf extract, *Rosa centifolia* flower extract, *Geranium maculatum* extract, *Glycyrrhiza uralensis* (licorice) root extract, *Houttuynia cordata* extract, *Morus alba* bark extract, and hydrolyzed collagen, among others. Packed for retail sale in a 100-ml bottle enclosed in a gift box, subject article is to be applied on the face and neck after washing in the morning and evening to soothe, tighten, and energize the skin.



5 | **REASONS FOR CLASSIFICATION**

Heading 33.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this part covers, among others, other beauty or make-up preparations and preparations for the care of the skin (other than medicaments), such as beauty creams, cold creams, make-up creams, cleansing creams, skin foods (including those containing bees' royal jelly) and skin tonics or body lotions.

In view thereof, subject article is classified under AHTN 2017 subheading 3304.99.90, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and 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 (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

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 2020 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| | AHTN 1901.10.20 MFN - 7% ad valorem | | 20-183 |
| | | 3 | DATE ISSUED |
| | | | 15 October 2020 |

4 DESCRIPTION OF GOOD

"ENOV'NUTRIBUTTER®"

Based on the certificate of composition, technical data sheet, and packaging declaration submitted, subject article is a powdered nutritional supplement for infants, aged six (6) to twelve (12) months, and young children up to twenty-four (24) months old. It is composed of skimmed milk powder, whey powder, peanuts, sugar, vegetable fats, vitamin and mineral complex, and stabilizer. Packed in boxes containing 567 x 20-gram sachets, subject article is added to a child's cooked complementary food and is intended to promote infant growth and motor development as well as prevent malnutrition.



5 REASONS FOR CLASSIFICATION

Heading 19.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the preparations of this heading may be distinguished from the products of headings 04.01 to 04.04 in that they contain, in addition to natural milk constituents, other ingredients not permitted in the products of those earlier headings. Thus heading 19.01 includes, for example, preparations in powder or liquid form used as food suitable for infants or young children or for dietetic purposes and consisting of milk to which secondary ingredients (e.g., cereal groats, yeast) have been added.

In view thereof, subject article is classified under AHTN 2017 subheading 1901.10.20, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.

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

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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MEMORANDUM

TO : GLADYS C. CABUGAWAN
Chief, Central Records Management Division

FROM : ATTY. YASSER ISMAIL A. ABBAS, CESE
Director III, Imports and Assessment Service

SUBJECT : MEMORANDUM DATED 19 OCTOBER 2020 RE: TARIFF
COMMISSION CIRCULAR/ADVANCE RULING (TCC/AR)

DATE : 21 October 2020

Respectfully forwarded the herein 19 October 2020 memorandum **RE: TARIFF COMMISSION CIRCULAR/ADVANCE RULING (TCC/AR)** signed by the Deputy Commissioner, AOCG, for dissemination.

