



**BUREAU OF CUSTOMS**  
 MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

MASTER COPY



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PROFESSIONALISM INTEGRITY ACCOUNTABILITY

AOCG Memo No. 205-2022  
**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 :** 10 June 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 07 June 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
22-088	"IKEA 365+ CARAFE WITH STOPPER 0.5 L CLEAR GLASS/CORK AP"	7013.42.00	MFN – 15% Ad Valorem
22-086	"IKEA 365+ CARAFE WITH STOPPER 1 L CLEAR GLASS/CORK AP"	7013.42.00	MFN – 15% Ad Valorem

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

**For information, guidance and strict compliance.**

**CC: COMMISSIONER OF CUSTOMS**



BOC-09-31162

REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION



TCOC Ref. No. 22-044

07 June 2022

**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 two Advance Rulings on Tariff Classification, with TCC (AR) Nos. 22-086 and 22-088, issued by this Commission on 07 June 2022. 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,

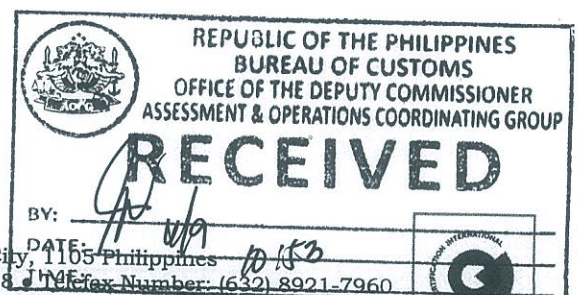
*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson



Encl: *As stated*

cc: *The Secretary*  
*Department of Finance*  
*Manila*




08 JUN 2022 1453




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 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 7013.42.00</b> <b>MFN - 15% ad valorem</b>		<b>22-088</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>07 June 2022</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“IKEA 365+ CARAFE WITH STOPPER 0.5 L CLEAR GLASS/CORK AP”</b>
	<p>Based on the brochure and technical specifications submitted, subject article is a clear glass carafe with a cork stopper. It is made from heat-resistant borosilicate glass with a linear coefficient of expansion of less than <math>5 \times 10^{-6}</math> per Kelvin at 20°C to 300°C. Having a capacity of 0.5 liter, subject article is designed for table and kitchen use to hold hot and cold beverages.</p>
	

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 70.13 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers glassware of a kind used for table, kitchen, toilet, office, indoor decoration, or similar purposes (other than that of heading 70.10 or 70.18). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following types of articles, most of which are obtained by pressing or blowing in moulds, among others, table or kitchen glassware, e.g., drinking glasses, decanters, pitchers, jugs. These articles may be e.g., of ordinary glass, lead crystal, glass having a low coefficient of expansion (e.g., borosilicate glass) or of glass ceramics (the latter two in particular, for kitchen glassware).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 7013.42.00, with a Most Favoured Nation (MFN) rate of duty of 15% 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 style="text-align: right;">FOR THE COMMISSION Digitally signed  <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>






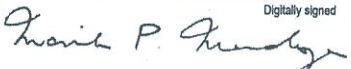
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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

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

<b>1</b>	<b>AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 7013.42.00</b> <b>MFN - 15% ad valorem</b>		<b>22-086</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>07 June 2022</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“IKEA 365+ CARAFE WITH STOPPER 1 L CLEAR GLASS/CORK AP”</b>
	<p>Based on the brochure and technical specifications submitted, subject article is a clear glass carafe with a cork stopper. It is made from heat-resistant borosilicate glass with a linear coefficient of expansion of less than <math>5 \times 10^{-6}</math> per Kelvin at 20°C to 300°C. Having a capacity of 1 liter, subject article is designed for table and kitchen use to hold hot and cold beverages.</p>
	

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 70.13 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers glassware of a kind used for table, kitchen, toilet, office, indoor decoration, or similar purposes (other than that of heading 70.10 or 70.18). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following types of articles, most of which are obtained by pressing or blowing in moulds, among others, table or kitchen glassware, e.g., drinking glasses, decanters, pitchers, jugs. These articles may be e.g., of ordinary glass, lead crystal, glass having a low coefficient of expansion (e.g., borosilicate glass) or of glass ceramics (the latter two in particular, for kitchen glassware).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 7013.42.00, with a Most Favoured Nation (MFN) rate of duty of 15% 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><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>

