



BUREAU OF CUSTOMS

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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 : 16 December 2020

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 14 December 2020 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
20-237	"SOLVEST 114"	3403.19.90	MFN – Zero PJEPA – Zero* AJCEPA – Zero*
20-258	"SUJOHAN EVAPORADA (EVAPORATED CREAMER)"	1901.90.31	MFN – 7% Ad Valorem ATIGA – Zero*
<i>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</i>			

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



AOCG Memo No. 269-2020



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

BUREAU OF CUSTOMS
MESSAGE CENTER
RECEIVED
DEC 15 2020
BY: *[Signature]* TIME: 1003

TCOC Ref. No. 20-107

14 December 2020

COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Port Area, Manila

REPUBLIC OF THE PHILIPPINES
BUREAU OF CUSTOMS
OFFICE OF THE DEPUTY COMMISSIONER
ASSESSMENT, OPERATIONS AND TRAINING GROUP
RECEIVED
BY: *[Signature]*
DATE: *12/15/20*
TIME: *1:59*

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 two (2) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 20-237 and 20-258, issued by this Commission on 14 December 2020. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

[Signature]
MARILOU P. MENDOZA
Chairperson

Sak
12/16/20
3:35 pm

Encl: As stated

cc: *The Secretary*
Department of Finance
Manila

[Circular Stamp]
[Signature]
12/16/20
3:03





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 3403.19.90 MFN – 1% ad valorem PJEPA – Zero AJCEPA – Zero		20-237
		3	DATE ISSUED
			14 December 2020

4	DESCRIPTION OF GOOD
	“SOLVEST 114”
	<p>Based on the safety data sheet and composition submitted, subject article is a white semi-solid lubricating preparation. It is composed of mineral oil (<70%), white solid lubricant, thickener, and additives. Packed in 20-kg cans, subject article is used as a grease, applied to the seat hinge frame of a car unit, to eliminate friction noise.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 34.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided they do not contain, as basic constituents, 70% or more by weight of petroleum oils or oils obtained from bituminous minerals (see heading 27.10), this heading includes, <i>inter alia</i>, prepared mixtures such as lubricating preparations designed to reduce friction between the moving parts of machinery, vehicles, aircraft or other appliances, apparatus or instruments. Such lubricants usually consist of, or are based on, mixtures of animal, vegetable or mineral oils, fats or greases, often with additives (e.g., graphite, molybdenum disulphide, talc, carbon blacks, calcium or other metallic soaps, pitch, or rust, oxidation, etc., inhibitors).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3403.19.90, with a Most Favoured Nation (MFN) rate of duty of 1% 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</p> <p style="text-align: right;"><i>MariLou P. Mendoza</i></p> <p style="text-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>





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 1901.90.31 MFN - 7% ad valorem ATIGA – Zero		20-258
		3	DATE ISSUED
			14 December 2020

4 DESCRIPTION OF GOOD

“SUJOHAN EVAPORADA (EVAPORATED CREAMER)”

Based on the ingredient list, product information sheet, product specifications, manufacturing process flowchart, and product label design submitted, subject article is evaporated filled milk produced by evaporating the mixture of reconstituted milk (water and milk solids), vegetable fat, sugar, and maltodextrin, among others. Subject article is in the form of a homogeneous, smooth, creamy liquid packed in 390-g cans.

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, milk preparations obtained by replacing one or more constituents of milk (e.g., butyric fats) by another substance (e.g., oleic fats). The products of this heading may be sweetened and may contain cocoa.

The Supplementary Explanatory Notes (SEN) to AHTN 2017 subheading 1901.90.31 state that filled milk is a product originating from raw milk, in any form, whether or not condensed, evaporated, concentrated, powdered, dried or desiccated which has been blended or compounded with any fat or oil other than milk fat.

In view thereof, subject article is classified under AHTN 2017 subheading 1901.90.31, 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

MariLou P. Mendoza
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.



**MEMORANDUM**

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

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

SUBJECT : **MEMORANDA DATED 16 DECEMBER 2020 RE: TARIFF COMMISSION CIRCULAR/ADVANCE RULING (TCC/AR)**

DATE : 28 December 2020

Respectfully forwarded the herein 16 December 2020 memoranda signed by the Deputy Commissioner, AOCG, for dissemination.