

**MEMORANDUM****MASTER COPY**  
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**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 July 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 09 July 2021 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-038	"REDAELLI FULL LOCKED COIL CABLE, Product Code: FLC 36"	7312.10.10	MFN – 3% Ad Valorem
21-083	"ALFA LAVAL SOLIDC CENTRIFUGAL PUMP"	8413.70.91	MFN – 1% Ad Valorem ACFTA – Zero* ATIGA – Zero*
21-129	"DXN® PEARL POWDER"	2106.90.72	MFN – 7% Ad Valorem ATIGA – Zero*
21-141	"LORINS® GATA COCONUT MILK"	2106.90.99	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**

AOCG Memo No. 442-2021 p.2



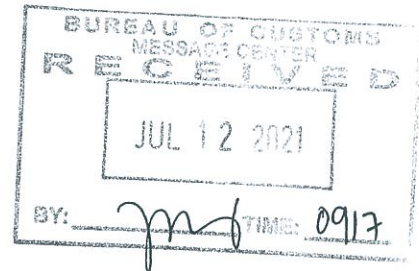
BOC-09-22797

REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 21-052

09 July 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 four Advance Rulings on Tariff Classification, with TCC (AR) Nos. 21-038, 21-083, 21-129, and 21-141 issued by this Commission on 09 July 2021. 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,

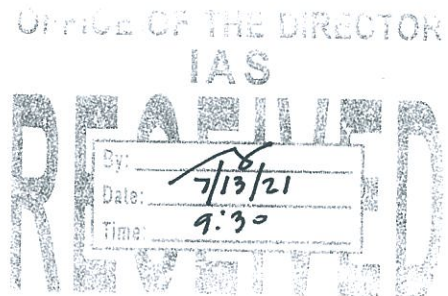
*MariLou P. Mendoza* Digitally signed

**MARILOU P. MENDOZA**  
Chairperson



Encl: As stated

cc: The Secretary  
Department of Finance  
Manila





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 2021 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 7312.10.10</b> <b>MFN - 3% ad valorem</b>		<b>21-038</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>09 July 2021</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“REDAELLI FULL LOCKED COIL CABLE, Product Code: FLC 36”</b>
	<p>Based on the brochure and technical information submitted, subject article is a stranded full locked coil rope with strands made of hot dip galvanized high strength steel wires. It is terminated at one end with a fixed fork socket and an adjustable fork socket (with pin, turnbuckle, screws, and flange) on the other end. The steel rope has a diameter of 36 mm and lengths ranging from 26,588±90 mm to 49,080±90 mm. Subject article is intended to be used as a permanent support to the bridge deck of an arch bridge.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 73.12 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes such ropes, cables, bands, etc., whether or not they are cut to length, or fitted with hooks, spring hooks, swivels, rings, thimbles, clips, sockets, etc. (provided that they do not thereby assume the character of articles of other headings), or made up into single or multiple slings, strops, etc.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 7312.10.10, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</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> <small>Digitally signed</small></p> <p style="text-align: right;"><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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AQCG Memo No. 442-2021 T-4


REPUBLIC OF THE PHILIPPINES


TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1   AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY</b>  AHTN 8413.70.91 MFN - 1% ad valorem ACFTA - Zero ATIGA - Zero	<b>2   TCC (AR) NO.</b> 21-083 <b>3   DATE ISSUED</b> 09 July 2021
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<b>4   DESCRIPTION OF GOOD</b>  <p style="text-align: center;"><b>“ALFA LAVAL SOLIDC CENTRIFUGAL PUMP”</b></p> <p>Based on the brochure, instruction manual, and technical specifications submitted, subject article is a direct coupled, electrically-driven centrifugal pump. The SolidC-series pump is available in four sizes with inlet diameters ranging from 51 mm to 76.1 mm, and flow rate capacities of up to 85 m<sup>3</sup>/hour. Subject article is designed to pump out a variety of liquids present in the dairy, beverage, other food, and personal care industries.</p> 
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<b>5   REASONS FOR CLASSIFICATION</b>  <p>Heading 84.13 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, pumps for liquids, whether or not fitted with a measuring device. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, centrifugal pumps. In these pumps, liquid taken in axially is set in rotation by the revolving blades of a rotor (impeller), the resulting centrifugal action forcing the liquid outwards to the periphery of an annular casing containing an outlet placed tangentially.</p> <p>Centrifugal pumps may be driven by an electric or internal combustion motor or by a turbine. Because of their high working speed they are suitable for direct coupling, whereas piston or rotary pumps require to be driven through reduction gears.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8413.70.91, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; and ASEAN-China Free Trade Area (ACFTA) and ASEAN Trade in Goods Agreement (ATIGA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “E” and “D”, 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>    <b>MARILOU P. MENDOZA</b>  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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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 2021 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2106.90.72 MFN - 7% ad valorem ATIGA - Zero		21-129
		<b>3</b>	<b>DATE ISSUED</b>
			09 July 2021

**4 DESCRIPTION OF GOOD****"DXN® PEARL POWDER"**

Based on the product information sheet, manufacturing process flowchart, product ingredient declaration, product label, and certificate of product registration (CPR) from the Food and Drug Administration (FDA) submitted, subject article is a food supplement in the form of a white powder. It is produced by cleaning of cultured pearls, followed by pulverizing, smashing, screening, and packing. Packed in 30-g plastic bottles, subject article is used to relieve body heat. It can be consumed orally by mixing 2 spoons (3 grams) with 100 mL of warm water or can be applied topically to the skin.

**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 provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk, etc.), for human consumption. The 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 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.



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Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2106.90.99 MFN - 7% ad valorem ATIGA - Zero		21-141
		<b>3</b>	<b>DATE ISSUED</b>
			09 July 2021

**4 DESCRIPTION OF GOOD****“LORINS® GATA COCONUT MILK”**

Based on the finished goods specifications, ingredients declaration, product and process information, manufacturing process flow diagram, and photograph of the product submitted, subject article is a coconut milk in the form of a smooth, creamy white, homogenous liquid. It is composed of coconut milk extract, water, stabilizer, and antioxidants, among others. It is produced by extracting the liquid from coconut meat, followed by adding water, pre-heating and adding other ingredients, filtering, homogenizing, and packing. Packed in 400-mL tin cans, subject article is used for culinary purposes.

**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 provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk, etc.), for human consumption.

In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.99, 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

Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

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