



BUREAU OF CUSTOMS
MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM INTEGRITY ACCOUNTABILITY

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 August 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 13 August 2021 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-150	"SWAGELOK® TUBE FITTING, REDUCING UNION, PART NO.: SS-1210-6-8"	7307.29.10	MFN – 3% Ad Valorem
21-151	"SWAGELOK® TUBE FITTING, UNION, PART NO.: SS-300-6"	7307.29.10	MFN – 3% Ad Valorem
21-181	"DXN VINAIGRETTE HONEY"	2106.90.55	MFN – 10% 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. 487-2021 y. 2



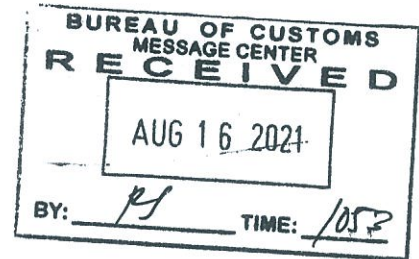
MASTER COPY
mm

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 21-065

13 August 2021

COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Port Area, Manila



Dear Commissioner Guerrero:

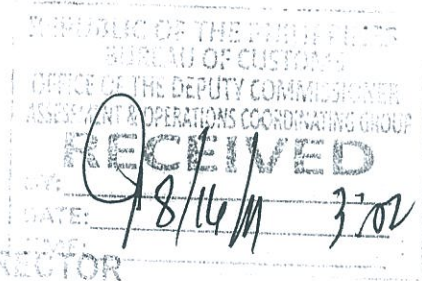
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of three Advance Rulings on Tariff Classification, with TCC (AR) Nos. 21-150, 21-151 and 21-181 issued by this Commission on 13 August 2021. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

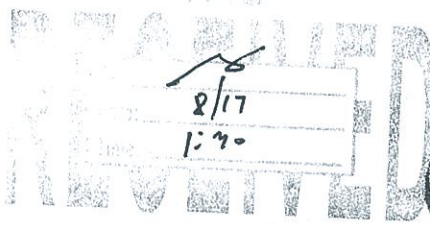
Very truly yours,

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

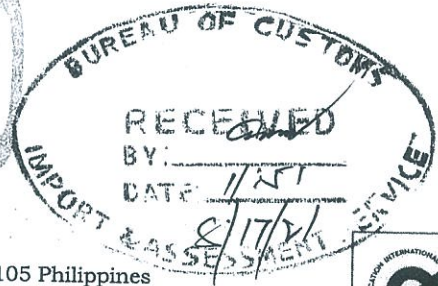


OFFICE OF THE DIRECTOR
IAD



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 • Telefax Number: (632) 8921-7960
Website: tariffcommission.gov.ph • Philippine Tariff Finder: finder.tariffcommission.gov.ph
Email Address: TC.Assist@mail.tariffcommission.gov.ph



CERTIFICATION NUMBER: AJ16-0171



MASTER COPY
mm

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 7307.29.10 MFN - 3% ad valorem		21-150
		3	DATE ISSUED
			13 August 2021

4 DESCRIPTION OF GOOD

“SWAGELOK® TUBE FITTING, REDUCING UNION, PART NO.: SS-1210-6-8”

Based on the brochure and technical information submitted, subject article is a reducing tube union with nuts and ferrules. Its body has an overall length of 2.11 inches (5.359 cm) and outside diameters of ¾ inch (1.905 cm) and ½ inch (1.27 cm) on opposite ends. Made of stainless steel conforming to American Society for Testing and Materials (ASTM) A479 standard, subject article is designed for connecting the bores of two tubes together by compression fitting.



5 REASONS FOR CLASSIFICATION

Heading 73.07 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers fittings of iron or steel, mainly used for connecting the bores of two tubes together, or for connecting a tube to some other apparatus, or for closing the tube aperture. This heading therefore includes flat flanges and flanges with forged collars, elbows and bends and return bends, reducers, tees, crosses, caps and plugs, lap joint stub-ends, fittings for tubular railings and structural elements, off sets, multi-branch pieces, couplings or sleeves, clean out traps, nipples, unions, clamps and collars.

In view thereof, subject article is classified under AHTN 2017 subheading 7307.29.10, with a Most Favoured Nation (MFN) rate of duty of 3% 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
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

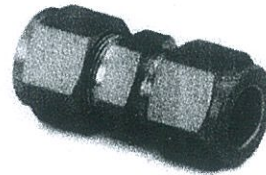
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
			21-151
	AHTN 7307.29.10 MFN - 3% ad valorem	3	DATE ISSUED
			13 August 2021

4 DESCRIPTION OF GOOD

“SWAGELOK® TUBE FITTING, UNION, PART NO.: SS-300-6”

Based on the brochure and technical information submitted, subject article is a straight tube union with nuts and ferrules. Its body has an overall length of 1.47 inches (3.734 cm) and an outside diameter of 3/16 inch (0.476 cm) on both ends. Made of stainless steel conforming to American Society for Testing and Materials (ASTM) A479 standard, subject article is designed for connecting the bores of two tubes together by compression fitting.



5 REASONS FOR CLASSIFICATION

Heading 73.07 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers fittings of iron or steel, mainly used for connecting the bores of two tubes together, or for connecting a tube to some other apparatus, or for closing the tube aperture. This heading therefore includes flat flanges and flanges with forged collars, elbows and bends and return bends, reducers, tees, crosses, caps and plugs, lap joint stub-ends, fittings for tubular railings and structural elements, off sets, multi-branch pieces, couplings or sleeves, clean out traps, nipples, unions, clamps and collars.

In view thereof, subject article is classified under AHTN 2017 subheading 7307.29.10, with a Most Favoured Nation (MFN) rate of duty of 3% 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

Digitally signed
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.






REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2106.90.55 MFN - 10% ad valorem ATIGA - Zero		21-181
		3	DATE ISSUED
			13 August 2021

4	DESCRIPTION OF GOOD
	"DXN VINAIGRETTE HONEY"
	<p>Based on the product ingredient declaration, product information sheet, manufacturing process flowchart, finished good specification, product label, certificate of product registration (CPR) from the Food and Drug Administration (FDA), and information from the supplier submitted, subject article is a mixture of honey, rice vinegar, and <i>Ganoderma lucidum</i> and is in the form of a black liquid with a sweet and sour flavour. Packed in 285-ml and 700-ml bottles, subject article is to be diluted with water at a ratio of 1:9 before consumption as a beverage.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>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 the heading includes, <i>inter alia</i>, preparations for the manufacture of lemonades or other beverages, consisting, for example, of concentrated fruit juice with the addition of citric acid (in such a proportion that the total acid content is appreciably greater than that of the natural juice), essential oils of fruit, synthetic sweetening agents, etc. Such preparations are intended to be consumed as beverages after simple dilution with water or after further treatment. Certain preparations of this kind are intended for adding to other food preparations.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.55, 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>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i> 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>

