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AOCG Memo No. 160-2020



# BUREAU OF CUSTOMS

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 *fl.*

**SUBJECT :** TARIFF COMMISSION CIRCULAR/ADVANCE RULING  
(TCC/AR)

**DATE :** 03 September 2020

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863), the Tariff Commission issued Advance Ruling (AR) on Tariff Classification with Tariff Classification Circular (TCC/AR) issued 27 August 2020, and the same was submitted and reviewed by the Office, summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
20-138	"MICROFER ZINC FERTILIZER"	3824.99.99	MFN – 3% 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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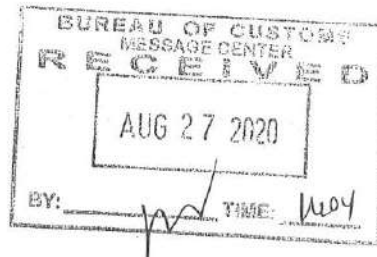
REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

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TCOC Ref. No. 20-080

27 August 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 a PDF copy of one (1) Advance Ruling on Tariff Classification, with TCC (AR) No. 20-138, issued by this Commission on 27 August 2020. This Advance Ruling has also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

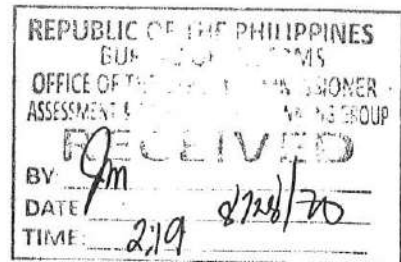
Thank you.

Very truly yours,

*MariLou P. Mendoza*  
**MARILOU P. MENDOZA**  
Chairperson

Encl: As stated

cc: *The Secretary*  
Department of Finance  
Manila





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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 2020 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3824.99.99</b> <b>MFN - 3% ad valorem</b>		<b>20-138</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>27 August 2020</b>

**4 DESCRIPTION OF GOOD**

**"MICROFER ZINC FERTILIZER"**

Based on the certificate of product composition, product labels, and technical and safety data sheets submitted, subject article is a complexed zinc-based fertilizer solution. It consists of water-soluble zinc chelated by lignosulfonic acid. It is used to provide crops with zinc to correct zinc-deficiency and promote protein synthesis and auxin synthesis in plants. Available in 1-L, 5-L, 10-L, 20-L, and 1,000-L containers, subject article is to be applied to crops, plants, and/or trees through foliar spraying or irrigation.

**5 REASONS FOR CLASSIFICATION**

Heading 38.24 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the chemical or other preparations are either mixtures (of which emulsions and dispersions are special forms) or occasionally solutions. Aqueous solutions of the chemical products of Chapter 28 or 29 remain classified within those Chapters, but solutions of these products in solvents other than water are, apart from a few exceptions, excluded therefrom and accordingly fall to be treated as preparations of this heading. The preparations classified here may be either wholly or partly of chemical products (this is generally the case) or wholly of natural constituents.

In view thereof, subject article is classified under AHTN 2017 subheading 3824.99.99, 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*

**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.