



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

MASTER COPY



PROFESSIONALISM


INTEGRITY

ACCOUNTABILITY

OCG Memo No. 902 - 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 BUCOG**
Deputy Commissioner, AOCG

1
SUBJECT : TARIFF COMMISSION CIRCULARS/ADVANCE RULINGS
(TCC/AR)

DATE : 11 November 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 November 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-269	"POPSOCKETS POPMOUNT 2 MULTI-SURFACE"	3926.90.99	MFN – 15% Ad Valorem ACFTA – Zero*
22-396	"OREO DARK AND WHITE CHOCOLATE FLAVORED CREAM"	1905.31.20	MFN – 15% Ad Valorem ATIGA – Zero*
22-423	"CLORETS COOL MINT CANDY"	1704.90.99	MFN – 15% Ad Valorem ATIGA – Zero*
22-429	"DXN® ZHITEA"	0902.30.10	MFN – 3% Ad Valorem ATIGA – Zero*
22-432	"LUBAN DFDC-7080"	3901.40.00	MFN – 3% Ad Valorem

Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

MASTER COPY
hmb

PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 402-2022 p. 2

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-433	"LUBAN DFDA-7047"	3901.40.00	MFN – 3% Ad Valorem
22-434	"DXN® APPLE FERMENTED JAM"	2007.99.20	MFN – 15% Ad Valorem ACFTA – Zero*
22-435	"DXN® GANOZHI™ PLUS BODY FOAM"	3401.30.00	MFN – 10% Ad Valorem ATIGA – Zero*
22-436	"DXN® GANOZHI™ PLUS SHAMPOO"	3305.10.90	MFN – 10% Ad Valorem ATIGA – Zero*
22-437	"DXN® GANOZHI™ PLUS TOOTHPASTE"	3306.10.90	MFN – 7% Ad Valorem ATIGA – Zero*
22-438	"GANOZHI E DEEP CLEANSING CREAM"	3401.30.00	MFN – 10% Ad Valorem ATIGA – Zero*
22-439	"GANOZHI E HYDRASOFT TONER"	3304.99.90	MFN – 7% Ad Valorem ATIGA – Zero*
22-440	"PHILIPS BABY PACIFIER OF SILICONE TEAT AND PLASTIC SHIELD"	3926.90.39	MFN – 3% Ad Valorem
22-442	"GANOZHI E UV DEFENSE DAY CREAM (SPF 15)"	3304.99.30	MFN – 7% Ad Valorem ATIGA – Zero*
22-455	"DXN® LINGZHI BLACK COFFEE (PREMIX COFFEE WITH GANODERMA EXTRACT)"	IN-QUOTA 2101.12.99.100	MFN – 30% Ad Valorem ATIGA – Zero*
		OUT-QUOTA 2101.12.99.200	MFN – 45% Ad Valorem ATIGA – Zero*
22-503	"CYNPOL® LL6118"	3901.40.00	MFN – 3% Ad Valorem ATIGA – Zero*

Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

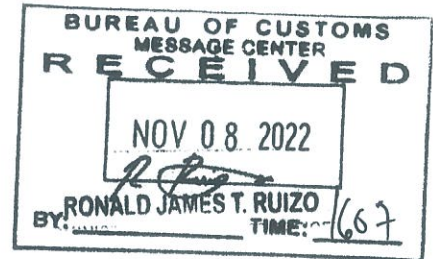


MASTER COPY *hmo*

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 22-085

07 November 2022



ACTING COMMISSIONER YOGI FILEMON I. RUIZ
Bureau of Customs
G/F OCOM Building
16th Street, South Harbor
Gate 3 Port Area, Manila

Dear **Acting Commissioner Ruiz:**

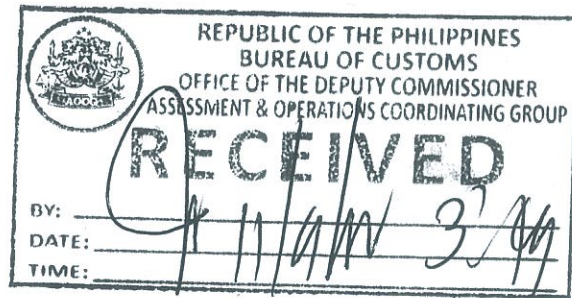
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of sixteen Advance Rulings on Tariff Classification, with TCC (AR) Nos. 22-269, 22-396, 22-423, 22-429, 22-432, 22-433, 22-434, 22-435, 22-436, 22-437, 22-438, 22-439, 22-440, 22-442, 22-455 and 22-503, issued by this Commission on 07 November 2022. 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

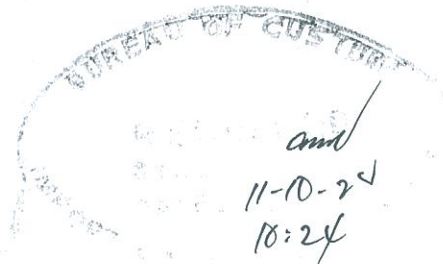


Encl: As stated

cc: The Secretary
Department of Finance
Manila

OFFICE OF THE DEPUTY COMMISSIONER

*11/10
11:45*






REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3926.90.99 MFN - 15% ad valorem ACFTA - Zero		22-269
		3	DATE ISSUED
			07 November 2022

4	DESCRIPTION OF GOOD
	“POPSOCKETS POPMOUNT 2 MULTI-SURFACE”
	<p>Based on the brochure and product specifications submitted, subject article is a mobile phone mounting device made of polycarbonate and very high bond (VHB) adhesive. It is designed to be mounted on any flat vertical surface and can accommodate PopGrips to securely hold a person’s mobile phone while he/she is doing other tasks. Packed in a plastic blister with printed cardboard backing, subject article is available in various colors.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 39.26 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other articles of plastics and articles of other materials of headings 39.01 to 39.14. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers articles, not elsewhere specified or included, of plastics (as defined in Note 1 to the Chapter) or of other materials of headings 39.01 to 39.14. They include, among others, various other articles such as fasteners for handbags, corners for suit-cases, suspension hooks, protective cups and glides for placing under furniture, handles (of tools, knives, forks, etc.), beads, watch “glasses”, figures and letters, luggage label-holders.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3926.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.</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 style="text-align: right;"><small>Digitally signed</small></p>  <p>MARILOU P. MENDOZA Chairperson</p>
	<p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1905.31.20 MFN - 15% ad valorem ATIGA - Zero		22-396
		3	DATE ISSUED
			07 November 2022

4	DESCRIPTION OF GOOD
	“OREO DARK AND WHITE CHOCOLATE FLAVORED CREAM”
	<p>Based on the product composition, manufacturing process flowchart, and product label submitted, subject article is a chocolate sandwich cookie with a dark and white chocolate-flavoured cream filling. It is made from flour, sugar, non-hydrogenated vegetable oil, high fructose syrup, cocoa powder, leavening agent, corn starch, salt, soy lecithin, and vanillin flavour. Subject article is packed in 28.5-g foil packs containing three sandwich cookies and in secondary plastic packaging containing nine foil packs.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 19.05 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, among others, biscuits. These are usually made from flour and fat to which may have been added sugar or certain of the substances. They are baked for a long time to improve the keeping qualities and are generally put up in closed packages. There are various types of biscuits including, among others, sweet biscuits, which are fine bakers' wares with long-keeping qualities and a base of flour, sugar or other sweetening matter and fat (these ingredients constituting at least 50% of the product by weight), whether or not containing added salt, almonds, hazelnuts, flavouring, chocolate, coffee, etc. The water content of the finished product must be 12% or less by weight and the maximum fat content 35% by weight (fillings and coatings are not to be taken into consideration in determining these contents). Commercial biscuits are not usually filled, but they may sometimes contain a solid or other filling (sugar, vegetable fat, chocolate, etc.). They are almost always industrially manufactured products.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1905.31.20, with a Most Favoured Nation (MFN) rate of duty of 15% 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 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><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>



MASTER COPY
hmr

AOCG Memo No. 402-2022 p. 6

REPUBLIC OF THE PHILIPPINES


TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1704.90.99 MFN - 15% ad valorem ATIGA - Zero		22-423
		3	DATE ISSUED
			07 November 2022

4	DESCRIPTION OF GOOD
	“CLORETS COOL MINT CANDY”
	<p>Based on the product composition, manufacturing process flowchart, and photograph of the product submitted, subject article is a round, mint-flavoured hard candy made of sugar, glucose syrup, acidity regulators, flavours, artificial colors, and green tea extract. Subject article is packed in plastic bags with a net weight of 112 g containing 40 pieces of individually-wrapped candies.</p> 

5	REASONS FOR CLASSIFICATION
	<p>Heading 17.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers sugar confectionery (including white chocolate), not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers most of the sugar preparations which are marketed in a solid or semi-solid form, generally suitable for immediate consumption and collectively referred to as sweetmeats, confectionery or candies.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 1704.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% 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 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  MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

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

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 0902.30.10 MFN - 3% ad valorem ATIGA - Zero		22-429
		3	DATE ISSUED
			07 November 2022

4 DESCRIPTION OF GOOD

“DXN® ZHITEA”

Based on the product ingredient declaration, product information sheet, manufacturing process flowcharts, finished goods specifications, product label, and photograph of the product submitted, subject article is composed of fermented tea (consisting of water, sugar, and black tea) and black tea (*Camellia sinensis*) with a slightly tangy, fizzy flavour. It is produced by double fermentation of *Camellia sinensis* leaves, followed by drying and packing. Packed in 100-g bottles, subject article is prepared by soaking one scoop (3 g) in 200-mL of hot water for three to five minutes, adding sugar as desired, stirring well, and filtering the tea residue before drinking.




5 REASONS FOR CLASSIFICATION

Heading 09.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers tea, whether or not flavoured. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers the different varieties of tea derived from the plants of the botanical genus *Thea* (*Camellia*). The preparation of green tea consists essentially of heating the fresh leaves, rolling them and drying them. In the case of black tea, the leaves are rolled and fermented before being fired or dried.

In view thereof, subject article is classified under AHTN 2022 subheading 0902.30.10, with a Most Favoured Nation (MFN) rate of duty of 3% 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 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 line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3901.40.00 MFN - 3% ad valorem		22-432
		3	DATE ISSUED
			07 November 2022

4 DESCRIPTION OF GOOD**"LUBAN DFDC-7080"**

Based on the product specifications, safety data sheet, test report from a third-party laboratory, and photograph of the product submitted, subject article is an ethylene-butene copolymer resin, containing by weight less than 91% ethylene and more than 9% 1-butene with thermal stabilizer, slip, and antiblock additives. It is in the form of white to off-white pellets, with a melt flow index of 1.0 g/10 minutes at 190°C and a density of 0.918 g/cm³. Packed in 25-kg bags, subject article is used in the manufacture of agricultural films, food packaging films, and multi-layer packaging films, among others.

5 REASONS FOR CLASSIFICATION

Note 4 to Chapter 39 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that the expression "copolymers" covers all polymers in which no single monomer unit contributes 95 % or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.

Furthermore, Note 6(b) to this Chapter states that in headings 39.01 to 39.14, the expression "primary forms" applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

Heading 39.01 of the AHTN 2022 covers polymers of ethylene, in primary forms.

In view thereof, subject article is classified under AHTN 2022 subheading 3901.40.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

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.

FOR THE COMMISSION

Digitally signed

MARILOU P. MENDOZA

Chairperson

Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.



AOLo Memo No. 402-2022 p.9



MASTER COPY
fmm

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	AHTN 3901.40.00 MFN - 3% ad valorem	2	TCC (AR) NO.
				22-433
			3	DATE ISSUED
				07 November 2022

4 DESCRIPTION OF GOOD

“LUBAN DFDA-7047”

Based on the product specifications, safety data sheet, test report from a third-party laboratory, and photograph of the product submitted, subject article is an ethylene-butene copolymer resin, containing by weight less than 92% ethylene and more than 8% 1-butene with thermal stabilizer additive. It is in the form of clear white pellets, with a melt flow index of 1.0 g/10 minutes at 190°C and a density of 0.918 g/cm³. Packed in 25-kg bags, subject article is used in the manufacture of lamination films, agricultural films, food packaging films, and multi-layer packaging films, among others.

5 REASONS FOR CLASSIFICATION

Note 4 to Chapter 39 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that the expression “copolymers” covers all polymers in which no single monomer unit contributes 95 % or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.

Furthermore, Note 6(b) to this Chapter states that in headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

Heading 39.01 of the AHTN 2022 covers polymers of ethylene, in primary forms.

In view thereof, subject article is classified under AHTN 2022 subheading 3901.40.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

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.

FOR THE COMMISSION

Digitally signed

MARILOU P. MENDOZA

Chairperson

Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.





MASTER COPY
fmm

REPUBLIC OF THE PHILIPPINES

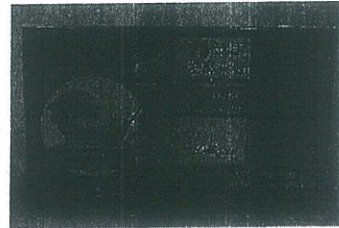
TARIFF COMMISSION


ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2007.99.20 MFN - 15% ad valorem ACFTA - Zero		22-434
		3	DATE ISSUED
			07 November 2022

4	DESCRIPTION OF GOOD
	<p>“DXN® APPLE FERMENTED JAM”</p> <p>Based on the product ingredient declaration, manufacturing process flowchart and description, product information sheet, finished goods specifications, product label, and photograph of the product submitted, subject article is a fermented apple jam in the form of a light- to golden-yellow paste with a sweet and sour taste. It is produced by fermenting apples with sugar, followed by cooking and mixing, filling, and packing. Packed in carton boxes containing 20 pieces of 15-g foil packs, subject article is spread directly on breads, pastries, and desserts and can also be mixed with warm or cold water to be consumed as a beverage.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 20.07 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that jams are made by cooking whole fruit or fruit pulp or certain vegetables (e.g., marrows, aubergines) or other products (e.g., ginger, rose petals) with sugar in approximately equal proportions. When cool they are of moderately firm consistency and contain pieces of the fruit.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 2007.99.20, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.</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 <small>Digitally signed</small>  MARILOU P. MENDOZA Chairperson</p>
	<p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

MASTER COPY

Handwritten initials

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3401.30.00 MFN - 10% ad valorem ATIGA - Zero		22-435
		3	DATE ISSUED
			07 November 2022

4	DESCRIPTION OF GOOD
	“DXN® GANOZHI™ PLUS BODY FOAM”
	<p>Based on the product ingredient declaration, product information sheet, manufacturing process flowchart, finished goods specifications, and photograph of the product submitted, subject article is a cleansing body foam in the form of a concentrated dark brown liquid. It is formulated with cocamidopropyl betaine and sodium cocoamphoacetate (surfactants), aqua, cocamide diethanolamine (DEA), acrylates copolymer, lanolin, fragrance, glycerin, tocopheryl acetate, and <i>Ganoderma lucidum</i> (mushroom) extract. Packed in 250-mL plastic bottles, subject article is applied and lathered over the body then rinsed off thoroughly with water.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 34.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this part includes preparations for washing the skin, in which the active component consists wholly or partly of synthetic organic surface-active agents (which may contain soap in any proportion), provided they are in the form of liquid or cream and put up for retail sale.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3401.30.00, 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 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><i>Handwritten signature of Marilou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	<p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





MASTER COPY
hmo

AOCG Memo No. 402-2022 j.12

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2 TCC (AR) NO.
<p style="text-align: center;">AHTN 3305.10.90 MFN - 10% ad valorem ATIGA - Zero</p>	22-436
	3 DATE ISSUED
07 November 2022	

4 | **DESCRIPTION OF GOOD**

"DXN® GANOZHI™ PLUS SHAMPOO"

Based on the product ingredient declaration, product information sheet, manufacturing process flowchart, product label, and photograph of the product submitted, subject article is a hair shampoo in the form of a dark-brown concentrated liquid. It contains water, cocamidopropyl betaine, sodium cocoamphoacetate, lanolin, acrylates copolymer, glycerin, cocamide diethanolamine (DEA), fragrance, guar hydroxypropyltrimonium chloride, panthenol, and *Ganoderma lucidum* (mushroom) extract. Packed in 250-mL white plastic bottles, subject article is applied to wet hair, lathered, and then rinsed off with water.



5 | **REASONS FOR CLASSIFICATION**

Heading 33.05 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers preparations for use on the hair. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, shampoos, containing soap or other organic surface-active agents, and other shampoos. All these shampoos may contain subsidiary pharmaceutical or disinfectant constituents, even if they have therapeutic or prophylactic properties.

In view thereof, subject article is classified under AHTN 2022 subheading 3305.10.90, 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".

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.

FOR THE COMMISSION

Digitally signed

MARILOU P. MENDOZA

Chairperson

Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3306.10.90 MFN - 7% ad valorem ATIGA - Zero		22-437
		3	DATE ISSUED
			07 November 2022

4	DESCRIPTION OF GOOD
	“DXN GANOZHI PLUS TOOTHPASTE”
	<p>Based on the product ingredient declaration, product information sheet, manufacturing process flowchart, finished goods specification, product labels, and photograph of the product submitted, subject article is a toothpaste in the form of a brown paste. It contains dicalcium phosphate, sorbitol, aqua, xylitol, decyl glucoside, glycerin, <i>Mentha piperita</i> (peppermint) oil, carrageenan, menthol, <i>Ganoderma lucidum</i> (mushroom) extract, sodium lauroyl sarcosinate, and cellulose gum. Packed in 150-g tubes, subject article is used to clean teeth and freshen breath.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 33.06 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, preparations for oral or dental hygiene, including denture fixative pastes and powders. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers preparations for oral or dental hygiene such as, among others, dentifrices of all types including toothpastes and other preparations for teeth. These are substances or preparations used with a toothbrush, whether for cleaning or polishing the accessible surfaces of teeth or for other purposes such as anticaries prophylactic treatment. Toothpastes and other preparations for teeth remain classified in this heading, whether or not they contain abrasives and whether or not they are used by dentists.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3306.10.90, 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”.</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><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p>MARILOU P. MENDOZA Chairperson</p>
	<p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>



MASTER COPY
hmm

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3401.30.00 MFN - 10% ad valorem ATIGA - Zero		22-438
		3	DATE ISSUED
			07 November 2022

4 DESCRIPTION OF GOOD

“GANOZHI E DEEP CLEANSING CREAM”

Based on the product ingredient declaration, product information sheet, manufacturing process flowchart, packaging specifications, finished goods specifications, product labels, and photograph of the product submitted, subject article is a soap-free, milky brown mild cleansing cream. It is formulated with aqua, glycerin, sodium cocoyl glycinate (surfactant), propylene glycol, cetearyl alcohol, PEG-150 distearate, glycol distearate, mixture of fruit extracts, fragrance, and *Ganoderma lucidum* extract, among others. Packed in 120-g tubes contained in a carton, subject article is used for washing the skin to remove impurities and dead cells without drying the skin.



5 REASONS FOR CLASSIFICATION

Heading 34.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this part includes preparations for washing the skin, in which the active component consists wholly or partly of synthetic organic surface-active agents (which may contain soap in any proportion), provided they are in the form of liquid or cream and put up for retail sale.

In view thereof, subject article is classified under AHTN 2022 subheading 3401.30.00, 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”.

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.

FOR THE COMMISSION

Digitally signed
MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson

Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.





MASTER COPY hmo

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

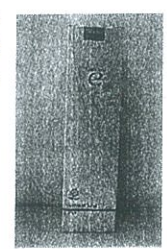
Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2 TCC (AR) NO.
<p style="text-align: center;">AHTN - 3304.99.90 MFN - 7% ad valorem ATIGA - Zero</p>	22-439
	3 DATE ISSUED
07 November 2022	

4 | DESCRIPTION OF GOOD

“GANOZHI E HYDRASOFT TONER”

Based on the product ingredient declaration, manufacturing process flowchart, product information sheet, finished goods specifications, product labels, and photograph of the product submitted, subject article is a skin toner in the form of a milky brown liquid. It consists of aqua, *hamamelis virginiana* extract, butylene glycol, ethoxydiglycol, phenoxyethanol, salicylic acid, xanthan gum, tocopheryl acetate, fragrance, and *Ganoderma lucidum* extract, among others. Packed in 120-g bottles contained in a carton box, subject article is applied on the face using a moistened cotton pad to cleanse the skin and minimize the pores.



5 | REASONS FOR CLASSIFICATION

Heading 33.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this part covers, among others, other beauty or make-up preparations and preparations for the care of the skin (other than medicaments), such as beauty creams, cold creams, make-up creams, cleansing creams, skin foods (including those containing bees' royal jelly) and skin tonics or body lotions.

In view thereof, subject article is classified under AHTN 2022 subheading 3304.99.90, 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 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 line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.





REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3926.90.39 MFN - 3% ad valorem		22-440
		3	DATE ISSUED
			07 November 2022

4	DESCRIPTION OF GOOD
	“PHILIPS BABY PACIFIER OF SILICONE TEAT AND PLASTIC SHIELD”
	<p>Based on the product description, technical specifications, and photographs of product samples submitted, subject article is a baby pacifier consisting of a silicone medical-textured teat and thin base, and a shield and handle made of plastic. Subject article is packed in a plastic travel/sterilizer case containing two pacifiers backed with a paperboard label. It is available in different sizes and colours.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 39.26 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other articles of plastics and articles of other materials of headings 39.01 to 39.14. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers articles, not elsewhere specified or included, of plastics (as defined in Note 1 to the Chapter) or of other materials of headings 39.01 to 39.14. They include, among others, pacifiers (or “baby’s dummies”).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3926.90.39, with a Most Favoured Nation (MFN) rate of duty of 3% 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>

FOR THE COMMISSION
Digitally signed
MariLou P. Mendoza
MARILOU P. MENDOZA
Chairperson

Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.



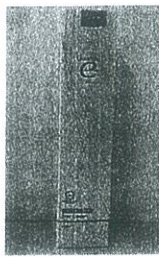


REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN - 3304.99.30 MFN - 7% ad valorem ATIGA - Zero		22-442
		3	DATE ISSUED
			07 November 2022

4	DESCRIPTION OF GOOD
	<p>“GANOZHI E UV DEFENSE DAY CREAM (SPF 15)”</p> <p>Based on the product ingredient declaration, manufacturing process flowchart, product information sheet, finished goods specifications, and photograph of the product submitted, subject article is a milky brown moisturizing cream. It consists of aqua, butylene glycol, ethoxydiglycol, <i>Fagus sylvatica</i> bud extract, yeast extract, <i>Epilobium angustifolium</i> extract, polyamide-5, tocopheryl acetate, phenoxyethanol, and <i>Ganoderma lucidum</i> extract, among others. Packed in 50-g bottles contained in a carton, subject article is applied evenly on the face and neck during daytime after cleansing and toning to moisturize the skin and protect it against ultraviolet (UV) rays.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 33.04 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this part covers, among others, other beauty or make-up preparations and preparations for the care of the skin (other than medicaments), such as, beauty creams, cold creams, make-up creams, cleansing creams, skin foods (including those containing bees' royal jelly) and skin tonics or body lotions. Sunscreen or sun tan preparations are also included.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3304.99.30, 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".</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 <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>






REPUBLIC OF THE PHILIPPINES


TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY		2	TCC (AR) NO.	
		<u>In-Quota</u>	<u>Out-Quota</u>	22-455	
	AHTN	2101.12.99.100	2101.12.99.200	3	DATE ISSUED
	MFN	30% ad valorem	45% ad valorem	07 November 2022	
	ATIGA	Zero	Zero		

4	DESCRIPTION OF GOOD
<p>“DXN® LINGZHI BLACK COFFEE (PREMIX COFFEE WITH GANODERMA EXTRACT)”</p> <p>Based on the product ingredient declaration, manufacturing process flowchart, finished goods specifications, product information sheet, product labels, and photograph of the product submitted, subject article is a coffee mix preparation consisting of instant coffee and Ganoderma extract. It is in the form of a dark brown powder with a bitter taste. Packed in bags containing 20 pieces of 4.5-g sachets, subject article is to be dissolved in 200-mL of hot water before consumption.</p>	
	

5	REASONS FOR CLASSIFICATION
<p>Heading 21.01 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, preparations with a basis of the coffee, tea or maté extracts, essences or concentrates. These are preparations based on extracts, essences or concentrates of coffee, tea or maté (and not on coffee, tea or maté themselves), and include extracts, etc., with added starches or other carbohydrates.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheadings 2101.12.99.100 and 2101.12.99.200, with In-Quota and Out-Quota Most Favoured Nation (MFN) rates of duty of 30% and 45% ad valorem, respectively, and ASEAN Trade in Goods Agreement (ATIGA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.</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 style="font-size: small;">Digitally signed</p>  <p>MARILOU P. MENDOZA Chairperson</p>	
<p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>	





MASTER COPY *hmr*

AOCG Memo No. 402-2022 p.19

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY AHTN 3901.40.00 MFN - 3% ad valorem	2 TCC (AR) NO.
	22-503
	3 DATE ISSUED
	07 November 2022

4 | DESCRIPTION OF GOOD

“CYNPOL® LL6118”

Based on the compositional analysis report, technical data sheet, manufacturing process flowchart, safety data sheet, and photograph of the product submitted, subject article is an ethylene-hexene copolymer resin, containing by weight less than 91% ethylene and more than 9% 1-hexene. It is in the form of white translucent pellets, with a melt flow index of 1.0 g/10 minutes at 190°C and a density of 0.918 g/cm³. Packed in 25-kg bags, subject article is used in the manufacture of stretch-wraps and co-extrusion films, industrial films and bags, heavy duty bags, and trash bags.

5 | REASONS FOR CLASSIFICATION

Note 4 to Chapter 39 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that the expression “copolymers” covers all polymers in which no single monomer unit contributes 95 % or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.

Furthermore, Note 6(b) to this Chapter states that in headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

Heading 39.01 of the AHTN 2022 covers polymers of ethylene, in primary forms.

In view thereof, subject article is classified under AHTN 2022 subheading 3901.40.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

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.

FOR THE COMMISSION

Digitally signed

MARILOU P. MENDOZA
Chairperson

Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.