



BUREAU OF CUSTOMS

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PROFESSIONALISM

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AOCG Memo No. 114-2022

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 *dl*

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

DATE : 17 March 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 copy of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circular (TCC/AR) issued on 15 March 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
22-014	"NINOL 96-SL"	2924.19.90	MFN – 1% Ad Valorem

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

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

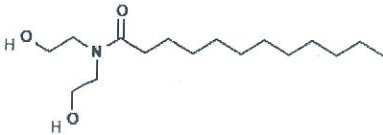



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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1	AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2924.19.90 MFN - 1% ad valorem		22-014
		3	DATE ISSUED
			15 March 2022

4	DESCRIPTION OF GOOD
	"NINOL® 96-SL"
	<p>Based on the safety data sheet, product specifications, composition statement, and photographs of packaging and label submitted, subject article is lauramide DEA (lauric diethanolamide; CAS No. 120-40-1), with residual unreacted diethanolamine (raw material). It is in the form of a white paste and is used as a maximum foam enhancer and viscosity booster. Available in 55-gallon drums, subject article is used as a raw material in the manufacture of shampoos, bubble baths, bath soaps, and detergents, among others. It has a carboxamide structure as follows:</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Note 1(a) to Chapter 29 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemically defined organic compounds, whether or not containing impurities.</p> <p>Heading 29.24 of the AHTN 2017 covers, among others, carboxamide-function compounds. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers amide derivatives of carboxylic acids and of carbonic acid (but not amide derivatives of other inorganic acids of heading 29.29).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2924.19.90, with a Most Favoured Nation (MFN) rate of duty of 1% 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;">  <small>Digitally signed</small> MARILOU P. MENDOZA 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

TCOC Ref. No. 22-018

15 March 2022

COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Port Area, Manila



Dear **Commissioner Guerrero**:



BOC-09-28969

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 Advance Ruling on Tariff Classification, with TCC (AR) No. 22-014, issued by this Commission on 15 March 2022. This Advance Ruling has 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

