



BUREAU OF CUSTOMS

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PROFESSIONALISM INTEGRITY ACCOUNTABILITY

AOCG Memo No. 88-2022

MEMORANDUM

TO : ALL DISTRICT and SUB-PORT COLLECTORS
ALL CHIEFS, FORMAL ENTRY DIVISION
AND FORMAL ENTRY DIVISION PERSONNEL

FROM : ATTY. EDWARD JAMES A. DY BUCO
Deputy Commissioner, AOCG

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

DATE : 18 May 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 13 May 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
22-041	"DAELIMPOLY UE300L"	3902.30.90	MFN – 10% Ad Valorem AKFTA – Zero*
22-043	"DAELIMPOLY UE548S"	3902.30.90	MFN – 10% Ad Valorem AKFTA – Zero*
22-055	"HORIZONTAL SUBMERSIBLE AXIAL PUMP, MODEL: 700QH-50/185kW"	8413.81.13	MFN – Zero* ACFTA – Zero*
22-063	"WEBER.BASE SKIM COAT "	3214.90.00	MFN – 5% Ad Valorem ATIGA – Zero*
22-098	"DXN ZHICARE TOOTHPASTE "	3306.10.90	MFN – 7% Ad Valorem ATIGA – Zero*

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

For your information, guidance and strict compliance.

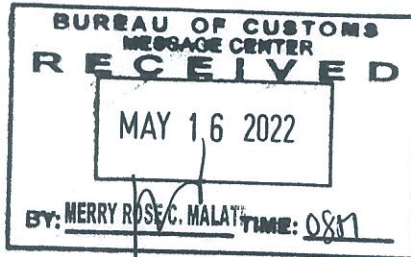
CC: COMMISSIONER OF CUSTOMS

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AOCG Memo No. 188 - 2022



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION



TCOC Ref. No. 22-037

13 May 2022

COMMISSIONER REY LEONARDO GUERRERO

Bureau of Customs
Port Area, Manila



BOC-09-30519

Dear **Commissioner Guerrero**:

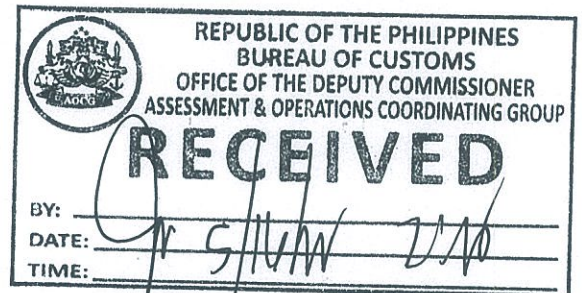
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Rulings on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of five Advance Rulings on Tariff Classification, with TCC (AR) Nos. 22-041, 22-043, 22-055, 22-063 and 22-098, issued by this Commission on 13 May 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





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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 3902.30.90		22-041
	MFN - 10% ad valorem	3	DATE ISSUED
	AKFTA - Zero		13 May 2022

4 DESCRIPTION OF GOOD

“DAELIMPOLY UE300L”

Based on the product composition statement, technical data sheet, material safety data sheet, manufacturing process flowchart, and third-party laboratory report submitted, subject article is a polypropylene block copolymer, containing by weight less than 90% polypropylene and more than 10% ethylene propylene rubber copolymer (EPR). It is in the form of pellets, with a melt flow index of 5 g/10 minutes at 230°C and a density of 0.9 g/cm³. Packed in 25-kg bags, subject article is used for injection molding applications such as in the manufacture of toys, pails and other housewares, crates, and pallets.

5 REASONS FOR CLASSIFICATION

Note 4 to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 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.

The General Explanatory Notes to Chapter 39 states that block copolymers are copolymers composed of at least two connected polymeric sequence having different monomer unit compositions (e.g., a copolymer of ethylene and propylene containing alternating segments of polyethylene and polypropylene).

Moreover, 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 39.02 of the AHTN 2017 covers polymers of propylene or of other olefins, in primary forms.

TCC (AR) NO.
22-041

5 REASONS FOR CLASSIFICATION

In view thereof, subject article is classified under AHTN 2017 subheading 3902.30.90, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and an ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AK".

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 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 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3902.30.90 MFN - 10% ad valorem AKFTA - Zero		22-043
		3	DATE ISSUED
			13 May 2022

4 DESCRIPTION OF GOOD

“DAELIMPOLY UE548S”

Based on the product composition statement, technical and material safety data sheets, manufacturing process flowchart, and third-party laboratory report submitted, subject article is a polypropylene block copolymer, containing by weight less than 92% polypropylene and more than 8% ethylene propylene rubber copolymer (EPR), with anti-static agent. It is in the form of pellets, with a melt flow index of 44.0 g/10 minutes at 230°C and a density of 0.9 g/cm³. Packed in 25-kg bags, subject article is used in the manufacture of thin-walled containers, housewares, and leisure and sport goods.

5 REASONS FOR CLASSIFICATION

Note 4 to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 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.

The General Explanatory Notes to Chapter 39 state that block copolymers are copolymers composed of at least two connected polymeric sequence having different monomer unit compositions (e.g., a copolymer of ethylene and propylene containing alternating segments of polyethylene and polypropylene).

Moreover, 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 39.02 of the AHTN 2017 covers polymers of propylene or of other olefins, in primary forms.



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AOCG Memo No. 188-2022

TCC (AR) NO.

22-043

5 REASONS FOR CLASSIFICATION

In view thereof, subject article is classified under AHTN 2017 subheading 3902.30.90, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and an ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AK".

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 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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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 8413.81.13 MFN - Zero ACFTA - Zero		22-055
		3	DATE ISSUED
			13 May 2022

4	DESCRIPTION OF GOOD								
	“HORIZONTAL SUBMERSIBLE AXIAL PUMP, MODEL: 700QH-50/185kW”								
	Based on the brochure and technical data sheet submitted, subject article is a single stage, horizontal axial flow submersible water pump connected to a 185-kW electric motor. It has the following specifications:								
	<table border="1" style="display: inline-table; margin-right: 20px;"> <tr> <td>Flow rate capacity (m³/h)</td> <td>3,600</td> </tr> <tr> <td>Power Requirement</td> <td>440 V / 60 Hz</td> </tr> <tr> <td>Overall Dimension (mm)</td> <td>3,392 x 1,400 x 1,480</td> </tr> <tr> <td>Weight (kg)</td> <td>3,500</td> </tr> </table> 	Flow rate capacity (m³/h)	3,600	Power Requirement	440 V / 60 Hz	Overall Dimension (mm)	3,392 x 1,400 x 1,480	Weight (kg)	3,500
Flow rate capacity (m³/h)	3,600								
Power Requirement	440 V / 60 Hz								
Overall Dimension (mm)	3,392 x 1,400 x 1,480								
Weight (kg)	3,500								

5	REASONS FOR CLASSIFICATION
	<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 covers most machines and appliances for raising or otherwise continuously displacing volumes of liquids (including molten metal and wet concrete), whether they are operated by hand or by any kind of power unit, integral or otherwise.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8413.81.13, with a Most Favoured Nation (MFN) rate of duty of zero 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 Digitally signed <i>MariLou P. Mendoza</i> 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

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 3214.90.00 MFN - 5% ad valorem ATIGA - Zero		22-063
		3	DATE ISSUED
			13 May 2022

4	DESCRIPTION OF GOOD
	“WEBER.BASE SKIM COAT”
	Based on the certificate of composition, product information sheet, method of use, and material safety data sheet submitted, subject article is a cementitious skim coat preparation in the form of a white to gray powder. It consists of a polymer-modified mixture of cement and additives. Packed in 20-kg bags, subject article is to be mixed with water to make a homogeneous lump-free paste, that is applied at a thickness of 0.5-2 mm, to coat or repair wall and ceiling substrates for perfectly smooth finishing.

5	REASONS FOR CLASSIFICATION
	<p>Heading 32.14 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, non-refractory surfacing preparations for façades, indoor walls, floors, ceilings or the like. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the products of this heading are preparations of widely differing composition which are essentially characterised by the uses to which they are put. These preparations are usually put up in a more or less pasty form and in general they harden or cure after application. However, some are in solid or powder forms which are made pasty at the time of use by heating (e.g., by melting) or by addition of a liquid (e.g., water). The products of this heading are usually applied with a caulking gun, a spatula, a trowel, a plasterer's float or similar tools. The HS EN further state that non-refractory surfacing preparations are used on façades, indoor walls, floors and ceilings, swimming pool walls and floors, etc., to make them waterproof and improve their appearance. Generally they remain visible as the final surfacing. This group includes, among others, preparations in powder form based on quartz and cement with small quantities of added plasticisers, used for instance, after adding water, for setting wall or floor tiles.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3214.90.00, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem and an 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>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>





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 3306.10.90 MFN - 7% ad valorem ATIGA - Zero		22-098
		3	DATE ISSUED
			13 May 2022

4 DESCRIPTION OF GOOD

“DXN ZHCARE TOOTHPASTE”

Based on the product information sheet, product ingredient declaration, stability report, manufacturing process flowchart, and photograph of the product submitted, subject article is a light brown gel toothpaste containing aqua, sodium bicarbonate, xanthan gum, sodium chloride, benzyl benzoate, oils of *Mentha piperita*, *Eugenia caryophyllus* bud, *Melaleuca alternifolia* leaf, and *Cinnamomum zeylanicum* leaf, and extracts of *Stevia rebaudiana*, *Ganoderma lucidum*, and *Aloe barbadensis*. Packed in 100-g tubes, subject article is used to clean teeth and freshen breath.



5 REASONS FOR CLASSIFICATION

Heading 33.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 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, dentrifices 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.

In view thereof, subject article is classified under AHTN 2017 subheading 3306.10.90, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and an 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

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.

