

MAS BUREAU OF CUSTO 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. EQWARD JAMES A. DY BUCO

Deputy Commissioner, AOCG ...

SUBJECT

TARIFF COMMISSION CIRCULARS/ADVANCE RULINGS

(TCC/AR)

DATE

10 June 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 06 June 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
22-024	"PREMIX A AND FOLIC ACID"	2936.90.00	MFN – Zero* ATIGA – Zero*
22-102	"IONITY HAIR BRUSH MODEL: EH-HE10VP421"	8509.80.90	MFN – 5% Ad Valorem ACFTA – Zero*
21-374	"POTENTIAL TEST TERMINAL BLOCK, MODEL: YS PTT-04C"	8536.90.12	MFN – Zero* AKFTA – Zero*
22-057	"TABASCO BRAND HABANERO SAUCE"	2103.90.13	MFN – 7% Ad Valorem

ubmission of their corresponding CERTIFICATES OF ORIGIN (COs).

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION



TCOC Ref. No. 22-043

06 June 2022

COMMISSIONER REY LEONARDO GUERRERO

Bureau of Customs Port Area, Manila

Dear Commissioner Guerrero:

BUREAU OF CUSTOMS MESSAGE CENTER EI JUN 0 7 2022 JAMES T. RUIZO TIME:

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 four Advance Rulings on Tariff Classification, with TCC (AR) Nos. 21-374, 22-024, 22-057 and 22-102, issued by this Commission on 06 June 2022. These Advance Ruling have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

Thank P. Then

MARILOU P. MENDOZA Chairperson

Encl: As stated

The Secretary cc:

Department of Finance

Manila

REPUBLIC OF THE PHILIPPINES BUREAU OF CUSTOMS OFFICE OF THE DEPUTY COMMISSIONER SSESSMENT & OPERATIONS COORDINATING GROUP 4th Floor, West Insula Condominium, 135 West Avenue, Quezon CRY,FI 105 Philippines

Tel. Nos.: (632) 8926-8731 / (632) 8928-8419 / (632) 8936-3315 / (632) 8936-3 IBM Felefax Number: (632) 8921-7960 Website: tariffcommission.gov.ph • Philippine Tariff Finder: finder.tariffcommission.gov.ph Email Address: TC.Assist@mail.tariffcommission.gov.ph

CERTIFICATE NUMBER





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

AHTN 2936.90.00 MFN - Zero ATIGA - Zero

2	TCC (AR) NO.
	22-024
3	DATE ISSUED
	06 June 2022

4 DESCRIPTION OF GOOD

"PREMIX A AND FOLIC ACID"

Based on the product and material safety data sheets, product composition, and function statement submitted, subject article is a vitamin premix in powder form consisting of Vitamin A palmitate, folic acid powder, and maltodextrin (carrier). Packed in 25-kg bags, subject article is used as an additive in the manufacture of flour as a source of vitamins.

5 REASONS FOR CLASSIFICATION

Heading 29.36 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, intermixtures of vitamins, of provitamins or of concentrates, such as, for instance, natural concentrates of vitamins A and D in various proportions, to which an additional quantity of vitamin A or D has been added subsequently. The products of this heading may be stabilised for the purposes of preservation or transport by adding anti-caking agents (e.g., carbohydrates), provided that the quantity added or the processing in no case exceeds that necessary for their preservation or transport and that the addition or processing does not alter the character of the basic product and render it particularly suitable for specific use rather than for general use.

In view thereof, subject article is classified under AHTN 2017 subheading 2936.90.00, with a Most Favoured Nation (MFN) rate of duty of zero 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

have P. Thursday

MARILOU P. MENDOZA Chairperson



AOCG Memo No. 204 - 2022





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

AHTN 8509.80.90 MFN - 5% ad valorem ACFTA - Zero

2	TCC (AR) NO.
	22-102
3	DATE ISSUED
	06 June 2022

4 DESCRIPTION OF GOOD

"IONITY HAIR BRUSH MODEL: EH-HE10VP421"

Based on the brochures and technical information submitted, subject article is a compact and portable battery-operated hairbrush. It consists of bristles attached to a detachable and washable cushion, a small motor, battery terminals, vivid pink plastic body with on/off switch, and a plastic casing. During use, subject article generates negative ions which help smoothen and tame frizzy and flyaway hair. Subject article weighs approximately 75 grams and measures 12.6 cm x 5.3 cm x 4.9 cm (LxWxH) without cover.



5 REASONS FOR CLASSIFICATION

Heading 85.09 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a number of domestic appliances in which an electric motor is incorporated. The term "domestic appliances" in this heading means appliances normally used in the household. These appliances are identifiable, according to type, by one or more characteristic features such as overall dimensions, design, capacity, volume. The yardstick for judging these characteristics is that the appliances in question must not operate at a level in excess of household requirements. A non-limited class of articles are classified in this heading provided their weight is 20 kg or less. This group includes, *inter alia*, electric tooth brushes.

In view thereof, subject article is classified under AHTN 2017 subheading 8509.80.90, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E".

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

Trail P. Thereby

MARILOU P. MENDOZA Chairperson







REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY

AHTN 8536.90.12 MFN - Zero AKFTA - Zero

2	TCC (AR) NO.
	21-374
3	DATE ISSUED
	06 June 2022

4 DESCRIPTION OF GOOD

"POTENTIAL TEST TERMINAL BLOCK, MODEL: YS PTT-04C"

Based on the brochure, technical specifications, and sample submitted, subject article is a terminal block consisting mainly of metal plates, springs, and screws enclosed in an acrylonitrile, butadiene, and styrene (ABS) resin moulded case with red top frame/hinged cover. It is used as a testing terminal in electrical panels and switchboards to allow for safe and easy testing of voltage and to reduce the possibility of damage to connected electrical equipment. Designed for 4-pole wiring connections, subject article has a voltage rating of 250 V AC and a current rating of 10 A. It can be imported with or without test terminal plugs.



5 REASONS FOR CLASSIFICATION

Heading 85.36 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, among others, apparatus for making connections to or in electrical circuits. This apparatus is used to connect together the various parts of an electrical circuit. It includes, among others, other connectors, terminals, terminal strips, etc. These include small squares of insulating material fitted with electrical connectors (dominoes), terminals which are metal parts intended for the reception of conductors, and small metal parts designed to be fitted on the end of electrical wiring to facilitate electrical connection (spade terminals, crocodile clips, etc.).

In view thereof, subject article is classified under AHTN 2017 subheading 8536.90.12, with a Most Favoured Nation (MFN) rate of duty of zero and 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

MARILOU P. MENDOZA

MARILOU P. MENDOZA
Chairperson





AOCG Memo No. 204-2022

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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

AHTN 2103.90.13 MFN - 7% ad valorem

2	TCC (AR) NO.
	22-057
3	DATE ISSUED
	06 June 2022

4 DESCRIPTION OF GOOD

"TABASCO® BRAND HABANERO SAUCE"

Based on the ingredient declaration, ingredient statement, product information sheet, quality assurance document, photograph of the product, and sample submitted, subject article is a Jamaican-style sauce made from distilled vinegar, habanero pepper, cane sugar, TABASCO® Brand Pepper Sauce, salt, and TABASCO® Pepper Mash, among others. It is in the form of a thin-textured, tomatored liquid with an extremely pungent taste and smell. Packed in 60-mL and 150-mL glass bottles, subject article can be used as marinade, dipping sauce, and basting sauce.



5 REASONS FOR CLASSIFICATION

Heading 21.03 of the ASEAN Harmonized Tariff Nomenclature (AH3TN) 2017 covers, among others, sauces and preparations therefor. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers preparations, generally of a highly spiced character, used to flavour certain dishes (meat, fish, salads, etc.), and made from various ingredients (eggs, vegetables, meat, fruit, flours, starches, oil, vinegar, sugar, spices, mustard, flavourings, etc.). Sauces are generally in liquid form and preparations for sauces are usually in the form of powders to which only milk, water, etc. need to be added to obtain a sauce. Sauces are normally added to a food as it cooks or as it is served. Sauces provide flavour, moisture, and a contrast in texture and colour. Seasoning liquids (soy sauce, hot pepper sauce, fish sauce) are used both as ingredients in cooking and at table as condiments.

In view thereof, subject article is classified under AHTN 2017 subheading 2103.90.13, with a Most Favoured Nation (MFN) rate of duty of 7% 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

