



# BUREAU OF CUSTOMS MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISA

INTEGRITY

ACCOUNTABILIT

AOCG Memo No. 639 - 2021

## **MEMORANDUM**

TO

**ALL DISTRICT and SUB-PORT COLLECTORS** 

ALL CHIEFS, FORMAL ENTRY DIVISION

AND FORMAL ENTRY DIVISION PERSONNEL

FROM

ATTY. EDWARD AMES A. DY BUCO

Deputy Commissioner, AOCG

SUBJECT

TARIFF COMMISSION CIRCULAR/ADVANCE RULING

(TCC/AR)

DATE

21 December 2021

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 16 December 2021 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY	
21-231	"MIRTOGENOL"	3824.99.70	MFN – 3% Ad Valorem	
*Subject to su	ıbmission of their corresponding CER	 TIFICATE OF ORIGIN (0	CO).	

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



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## REPUBLIC OF THE PHILIPPINES

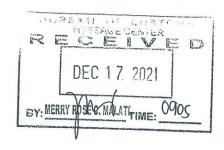
## TARIFF COMMISSION

TCOC Ref. No. 21-097

16 December 2021

**COMMISSIONER REY LEONARDO GUERRERO**Bureau of Customs
Port Area, Manila

Digitally signed



#### **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 Advance Ruling on Tariff Classification, with TCC (AR) No. 21-231, issued by this Commission on 16 December 2021. This Advance Ruling has also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

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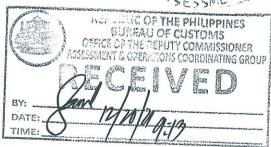
MARILOU P. MENDOZA Chairperson

Encl: As stated

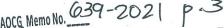
cc: The Secretary
Department of Finance
Manila















## REPUBLIC OF THE PHILIPPINES

## Tariff Commission

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

## 1 AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY

AHTN 3824.99.70 MFN - 3% ad valorem

2	TCC (AR) NO.		
	21-231		
3	DATE ISSUED		

## 4 DESCRIPTION OF GOOD

#### "MIRTOGENOL®"

Based on the certificate of product registration from the Food and Drug Administration (FDA), manufacturing process flowcharts, technical catalogue, technical data sheet, safety data sheet, and photograph of packaging submitted, subject article is a violet-brown powder composed of purified extracts of *Vaccinium myrtillus* fruit (CAS No. 84082-34-8) and *Pinus pinaster* bark (CAS No. 90082-75-0). Packed in plastic pails and cardboard drums containing 5-kg and 20-kg multilayered polyethylene bags, respectively, subject article is used as an ingredient for food supplements.

### 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 this heading covers, among others, chemical products and chemical or other preparations. With only three exceptions, this heading does not apply to separate chemically defined elements or compounds. The chemical products classified here are therefore products whose composition is not chemically defined, whether they are obtained as by-products of the manufacture of other substances (this applies, for example, to naphthenic acids) or prepared directly. 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 3824.99.70, 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

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.

