



# BUREAU OF CUSTOMS

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## 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 :** 11 June 2020

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863), the Tariff Commission issued Advance Rulings (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued 04 June 2020, for various imported articles, and the same were submitted and reviewed by the Office, summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
20-102	"CATSAN® ULTRA CLUMPING CAT LITTER"	2508.10.00	MFN – 1% Ad Valorem ACFTA – Zero*
20-103	"CATSAN® CLUMPING CAT LITTER"	2508.10.00	MFN – 1% Ad Valorem ACFTA – Zero*

*\*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).*

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	<b>AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
	AHTN 2508.10.00 MFN - 1% ad valorem ACFTA - Zero		20-103
		3	<b>DATE ISSUED</b>
			04 June 2020

4	<b>DESCRIPTION OF GOOD</b>
	<b>"CATSAN® CLUMPING CAT LITTER"</b>
	<p>Based on the product specifications, production process flowchart, and certificate of composition submitted, subject article is a beige/brown cat litter in the form of fine-grained granules made from pure calcium bentonite. It is obtained by drying calcium bentonite, followed by crushing into powder, pelletizing, drying the pellets, sieving, and packing. It forms into small compact clumps upon coming into contact with liquids such as a cat's urine. Packed in 5-L and 10-L bags, subject article is designed for easy disposal of cat waste.</p>
5	<b>REASONS FOR CLASSIFICATION</b>
	<p>Note 1 to Chapter 25 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that except where their context or Note 4 to this Chapter otherwise requires, the headings of this Chapter cover only products which are in the crude state or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (except crystallization), but not products which have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading.</p> <p>Heading 25.08 of the AHTN 2017 covers, among others, other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all natural clayey substances (other than kaolin and other kaolinic clays of heading 25.07) consisting of earths or rocks of sedimentary origin with a basis of aluminium silicates. These products remain in this heading even if they have been heated to remove some or most of the associated water (to produce absorbent clay) or when fully calcined. It includes, among others, bentonite, a clay derived from volcanic ash; largely used as an ingredient of moulding sand, as a filtering and decolouring agent in oil refining and for degreasing of textiles.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2508.10.00, with a Most Favoured Nation (MFN) rate of duty of 1% 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 (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 <i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> 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>

