



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA




PROFESSIONALISM INTEGRITY ACCOUNTABILITY

AOCG Memo No. 213-2023

## MEMORANDUM

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

**FROM :**   
ATTY. VENER S. BAQUIRAN  
Deputy Commissioner  
Assessment and Operations Coordinating Group (AOCG)

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

**DATE :** 28 July 2023

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 21 July 2023 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-411	"BELSIL® RG 100"	3910.00.20	MFN – 1% ad valorem
23-412	"BELSIL® EG 6000"	3910.00.20	MFN – 1% ad valorem
23-423	"DAIFREE GW-4500"	3403.99.90	MFN – 1% ad valorem PJEPA – Zero* AJCEPA – Zero* RCEP – Zero*

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

For information, guidance and strict compliance.

**CC: COMMISSIONER OF CUSTOMS**



AOCG Memo No. 213-2023 p. 2

REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

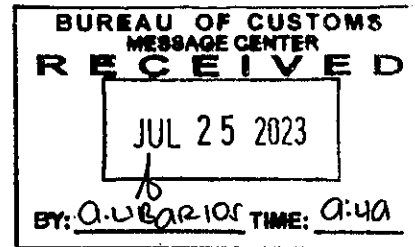
TCOC Ref. No. 23-061

21 July 2023

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**COMMISSIONER BIENVENIDO Y. RUBIO**

Bureau of Customs  
G/F OCOM Building  
16th Street, South Harbor  
Gate 3 Port Area, Manila



Dear **Commissioner Rubio**:

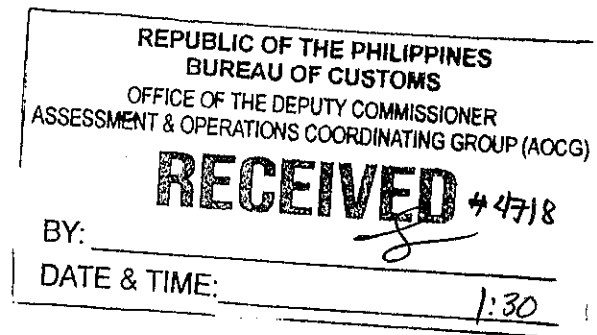
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation or Exportation of Goods), this Commission is pleased to furnish your good Office with PDF copies of three additional Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-411, 23-412 and 23-423, issued by this Commission on 21 July 2023. These Advance Rulings have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

Thank you.

Very truly yours,

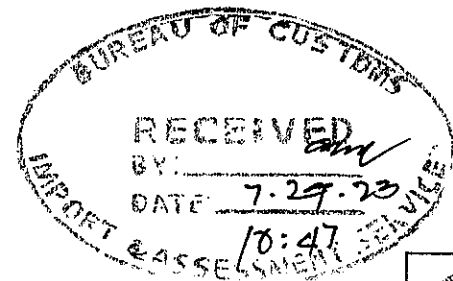
*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson



Encl: As stated

cc: The Secretary  
Department of Finance  
Manila





REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (GMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3910.00.20 MFN - 1% ad valorem		23-411
		<b>3</b>	<b>DATE ISSUED</b>
			21 July 2023

**4 DESCRIPTION OF GOOD**

**"BELSIL® RG 100"**

Based on the technical and safety data sheets, product brochure, and packaging information submitted, subject article is a dimethicone/vinyltrimethylsiloxysilicate crosspolymer (an organosiloxane polymer) dispersed in cyclopentasiloxane. It is in the form of a creamy, semi-transparent, elastomeric gel. Packed in 200-L drums, subject article is used as a thickener in the manufacture of cosmetic products such as lipsticks, foundations, powders, and skin and sun care products.

**5 REASONS FOR CLASSIFICATION**

Note 6(a) to Chapter 39 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that in headings 39.01 to 39.14, the expression "primary forms" applies only to liquids and pastes, including dispersions (emulsions and suspensions) and solutions.

Heading 39.10 of the AHTN 2022 covers silicones in primary forms. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the silicones of this heading are non-chemically defined products containing in the molecule more than one silicon-oxygen-silicon linkage, and containing organic groups connected to the silicon atoms by direct silicon-carbon bonds. They have a high stability and may be either liquid, semi-liquid or solid. The products include silicone oils, greases, resins and elastomers.

In view thereof, subject article is classified under AHTN 2022 subheading 3910.00.20, with a Most Favoured Nation (MFN) rate of duty of 1% 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

*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

*Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.*





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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3910.00.20 MFN - 1% ad valorem		23-412
		<b>3</b>	<b>DATE ISSUED</b>
			21 July 2023

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“BELSIL® EG 6000”</b>
	Based on the technical and safety data sheets, product brochure, product dossier, and packaging information submitted, subject article is a divinyl/dimethicone/dimethicone crosspolymer (a silicone copolymer network) blended with a volatile dimethicone. It is in the form of a clear to slightly transparent, colourless gel. Packed in 200-L drums, subject article is used as a thickener and binder in the manufacture of cosmetic products such as hair-styling, skin care, and sun care products.

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Note 6(a) to Chapter 39 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that in headings 39.01 to 39.14, the expression “primary forms” applies only to liquids and pastes, including dispersions (emulsions and suspensions) and solutions.</p> <p>Heading 39.10 of the AHTN 2022 covers silicones in primary forms. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the silicones of this heading are non-chemically defined products containing in the molecule more than one silicon-oxygen-silicon linkage, and containing organic groups connected to the silicon atoms by direct silicon-carbon bonds. They have a high stability and may be either liquid, semi-liquid or solid. The products include silicone oils, greases, resins and elastomers.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3910.00.20, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</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>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	<p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





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AOCG Memo No. 213-2023 p. 5

REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

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

1   <b>AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY</b>	2   <b>TCC (AR) NO.</b>
<p style="text-align: center;">AHTN 3403.99.90 MFN - 1% ad valorem PJEPA - Zero AJCEPA - Zero RCEP - Zero</p>	23-423
	3   <b>DATE ISSUED</b>
	21 July 2023

**4 | DESCRIPTION OF GOOD**

**“DAIFREE GW-4500”**

Based on the duly certified product composition, and technical and safety data sheets submitted, subject article is a non-silicone-type mold release agent in the form of a milky emulsion. It is composed of a diluent, a surfactant, a release agent, and solvents. Packed in 15-kg plastic containers, subject article is suitable for use in the molding of electronic parts.

**5 | REASONS FOR CLASSIFICATION**

Heading 34.03 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided they do not contain, as basic constituents, 70 % or more by weight of petroleum oils or oils obtained from bituminous minerals (see heading 27.10), this heading includes, *inter alia*, prepared mixtures of the following type: mould release preparations based on lubricants, used in various industries (e.g., plastics, rubber, construction, foundry).

In view thereof, subject article is classified under AHTN 2022 subheading 3403.99.90, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; Philippines-Japan Economic Partnership Agreement (PJEPA) and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “JP” and “AJ”, respectively; and Regional Comprehensive Economic Partnership (RCEP) Agreement rate of duty of zero, subject to submission of CO Form “RCEP” or Declaration of Origin (DO) issued by an Approved Exporter.

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*  
**MARILOU P. MENDOZA**  
Chairperson

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