



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA




AOCG Memo No. 214-2023

MEMORANDUM

MASTER COPY
hm

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

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-038A	"GRAINPRO® COLLAPSIBLE DRYER CASE II-25 (CDC II-25)"	6307.90.90	MFN – 15% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – Zero* AHKFTA – 6% ad valorem AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* PH-EFTA FTA (CHE/LIE) – Zero* PH-EFTA FTA (ISL) – Zero* PH-EFTA FTA (NOR) – Zero* PJEPA – Zero* RCEP – Zero*
23-424	"HI-LUBE FG-300"	3403.99.90	MFN – 1% ad valorem PJEPA – Zero* AJCEPA – Zero* RCEP – Zero*

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



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM INTEGRITY ACCOUNTABILITY

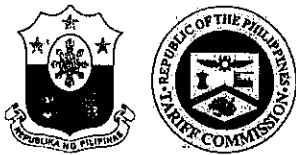
AOCG Memo No. 214-2023 p. 2

MASTER COPY *hno*

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2023 RATES OF DUTY
23-461	"SC CLOVE-DEXTROSE F3006904"	3302.10.30	MFN – 1% ad valorem
23-476	"GRAINPRO® SELF VERIFYING COCOON™ - GHF"	3926.90.91	MFN – 1% ad valorem ATIGA – Zero* AANZFTA – Zero* ACFTA – 1% ad valorem AHKFTA – 1% ad valorem AIFTA – Zero* AJCEPA – Zero* AKFTA – Zero* PH-EFTA FTA (CHE/LIE) – Zero* PH-EFTA FTA (ISL) – Zero* PH-EFTA FTA (NOR) – Zero* PJEPA – Zero* RCEP – Zero*
*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).			

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



MASTER COPY

AOCG Memo No. 214-2023 p.3



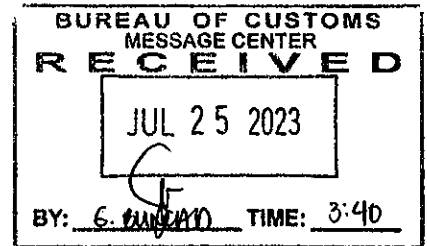
BOC-09-42273

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 23-062

25 July 2023

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 four Advance Rulings on Tariff Classification, with TCC (AR) Nos 23-038A, 23-424, 23-461, and 23-476, issued by this Commission on 25 July 2023. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

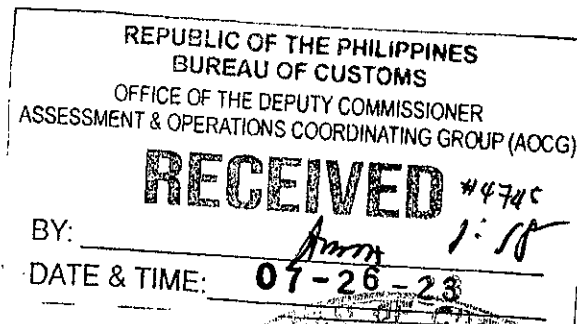
Very truly yours,

Marilou P. Mendoza
Digitally signed

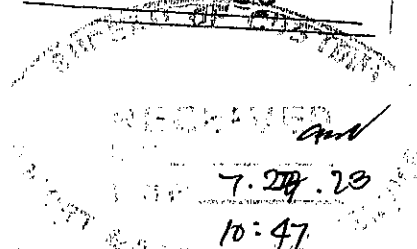
MARILOU P. MENDOZA
Chairperson

Encl: As stated

cc: The Secretary
Department of Finance
Manila



7/27
2:20





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 6307.90.90		23-038A
	MFN - 15% ad valorem AANZFTA - Zero AHKFTA - 6% ad valorem AJCEPA - Zero PH-EFTA FTA (CHE/LIE) - Zero PH-EFTA FTA (NOR) - Zero RCEP - Zero		
	ATIGA - Zero ACFTA - Zero AIFTA - Zero AKFTA - Zero PH-EFTA FTA (ISL) - Zero PJEPA - Zero	3	DATE ISSUED
			25 July 2023

4	DESCRIPTION OF GOOD
	<p>"GRAINPRO® COLLAPSIBLE DRYER CASE II-25 (CDC II-25)"</p> <p>Based on the product brochure and technical specifications submitted, subject article is a portable dryer intended for drying agricultural commodities using solar energy. It consists of a black woven coated polyethylene film drying floor with inflatable side walls, pulling straps, flap cover, and heavy-duty zip fastener. The inflatable sidewalls are designed to protect the commodity from spillage. During night time or in case of rain, the dryer case can be folded, with the flap cover and zip fastener preventing the entry of water or moisture. Subject article has a drying area of 25 m² and is supplied with a foot pump, cloth duct tape, and instruction manual.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 63.07 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other made up articles, including dress patterns. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers made up articles of any textile material which are not included more specifically in other headings of Section XI or elsewhere in the Nomenclature.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 6307.90.90, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and the following applicable preferential rates of duty under the various Philippine Free Trade Agreements (FTA), subject to submission of the corresponding proof of origin:</p>



2	TCC (AR) NO.
23-038A	

<i>Free Trade Agreement</i>	<i>Applicable Rates of Duty (% ad valorem)</i>	<i>Proof of Origin</i>
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	0	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	6	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	0	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	0	CO Form AK
Philippines-European Free Trade Association Free Trade Agreement (Switzerland/Liechtenstein) [PH-EFTA FTA (CHE/LIE)]	0	Origin Declaration
Philippines-European Free Trade Association Free Trade Agreement (Iceland) [PH-EFTA FTA (ISL)]	0	Origin Declaration
Philippines-European Free Trade Association Free Trade Agreement (Norway) [PH-EFTA FTA (NOR)]	0	Origin Declaration
Philippines-Japan Economic Partnership Agreement (PJEPA)	0	CO Form JP
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	CO Form RCEP or Declaration of Origin (DO) issued by an Approved Exporter

This ruling modifies TCC (AR) No. 23-038 issued on 23 June 2023.

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.



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3403.99.90 MFN - 1% ad valorem PJEPA - Zero AJCEPA - Zero RCEP - Zero		23-424
		3	DATE ISSUED
			25 July 2023

4	DESCRIPTION OF GOOD
	"HI-LUBE FG-300"
	Based on the guarantee of product composition and technical data sheet submitted, subject article is a lubricating preparation composed of fluorine resin and fluorine oil in the form of a white paste. Packed in 1-kg polyethylene bottles, subject article is used for the lubrication of equipment parts with sliding mechanisms, such as machinery parts, cameras, and automotive components, and can be used under a wide range of temperatures.

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: lubricating preparations designed to reduce friction between the moving parts of machinery, vehicles, aircraft or other appliances, apparatus or instruments. Such lubricants usually consist of, or are based on, mixtures of animal, vegetable or mineral oils, fats or greases, often with additives (e.g., graphite, molybdenum disulphide, talc, carbon blacks, calcium or other metallic soaps, pitch, or rust, oxidation, etc., inhibitors). However, the heading also includes synthetic lubricating preparations based on, for example, dioctyl or dinonyl sebacates, phosphoric esters, polychlorobiphenyls, poly(oxyethylene) (polyethylene glycol) or poly(oxypropylene) (polypropylene glycol).

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

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.





REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3302.10.30 MFN - 1% ad valorem		23-461
		3	DATE ISSUED
			25 July 2023

4	DESCRIPTION OF GOOD
	“SC CLOVE-DEXTROSE F3006904”
	<p>Based on the product information sheet, quality assurance and safety data sheets, manufacturing process flowchart, photograph of the packaging, and sample submitted, subject article is a blended spray-dried flavouring preparation composed of dextrose, modified corn starch, and extractives of cloves. It is in the form of a white to off-white powder with characteristic odour. Packed in a 45.36-kg fiber drum with inner polyethylene (PE) bag, subject article is used as a flavouring in the manufacture of food products.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 33.02 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the following mixtures provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making), among others, mixtures of one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics) combined with added diluents or carriers such as vegetable oil, dextrose or starch.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3302.10.30, 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 style="text-align: right;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p>

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.





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

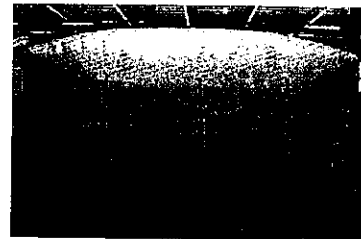
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2022 CODE AND 2023 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3926.90.91		23-476
	MFN - 1% ad valorem AANZFTA - Zero AHKFTA - 1% ad valorem AJCEPA - Zero PH-EFTA FTA (CHE/LIE) - Zero PH-EFTA FTA (NOR) - Zero RCEP - Zero		
	ATIGA - Zero ACFTA - 1% ad valorem AIFTA - Zero AKFTA - Zero PH-EFTA FTA (ISL) - Zero PJEPA - Zero	3	DATE ISSUED
			25 July 2023

4 DESCRIPTION OF GOOD

“GRAINPRO® SELF VERIFYING COCOON™ - GHF”

Based on the product information sheet, product brochure, and photograph of the product submitted, subject article is a gas-tight storage system designed for long-term storage of dry agricultural commodities and organic products. It is in the form of a white flexible polyvinyl chloride (PVC) container consisting of lower and upper sections, flange and patch assemblies, hermetic zipper, flexible inlet, inverted pocket, inspection port, and inlet and outlet ports for gas hermetic fumigation (GHF). With a capacity ranging from 5 to 300 metric tons (based on weight of wheat), subject article is used to preserve the quality of stored grains, maintain their germination and vigor, and protect them against mold growth and insect infestation. It is also applicable for organic flushing using carbon dioxide through the GHF inlet port.



5 REASONS FOR CLASSIFICATION

Heading 39.26 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other articles of plastics and articles of other materials of headings 39.01 to 39.14. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers articles, not elsewhere specified or included, of plastics (as defined in Note 1 to the Chapter) or of other materials of headings 39.01 to 39.14. They include dust-sheets, protective bags, awnings, file-covers, document-jackets, book covers and reading jackets, and similar protective goods made by sewing or glueing together sheets of plastics.

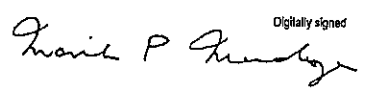
In view thereof, subject article is classified under AHTN 2022 subheading 3926.90.91, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and the following applicable rates of duty under the various Philippine free trade agreements (FTA), subject to submission of the corresponding proof of origin:



2	TCC (AR) NO.
23-476	

Free Trade Agreement	Applicable Rates of Duty (%, ad valorem)	Proof of Origin
ASEAN Trade in Goods Agreement (ATIGA)	0	Certificate of Origin (CO) Form D, Electronic Certificate of Origin (e-Form D), or Origin Declaration by Approved Exporter
ASEAN-Australia-New Zealand Free Trade Area (AANZFTA)	0	CO Form AANZ
ASEAN-China Free Trade Area (ACFTA)	1	CO Form E
ASEAN-Hong Kong, China Free Trade Agreement (AHKFTA)	1	CO Form AHK
ASEAN-India Free Trade Area (AIFTA)	0	CO Form AI
ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA)	0	CO Form AJ
ASEAN-Korea Free Trade Area (AKFTA)	0	CO Form AK
Philippines-European Free Trade Association Trade Agreement (Switzerland/Liechtenstein) [PH-EFTA FTA (CHE/LIE)]	0	Origin Declaration
Philippines-European Free Trade Association Trade Agreement (Iceland) [PH-EFTA FTA (ISL)]	0	Origin Declaration
Philippines-European Free Trade Association Trade Agreement (Norway) [PH-EFTA FTA (NOR)]	0	Origin Declaration
Philippines-Japan Economic Partnership Agreement (PJEPA)	0	CO Form JP
Regional Comprehensive Economic Partnership (RCEP) Agreement	0	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
 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.