



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 277-2023

## 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 :** 19 October 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 16 October 2023 and the same having been reviewed and summarized as follows:

| TCC. NO. | DESCRIPTION OF ARTICLES   | 2022 AHTN CODE | 2023 RATES OF DUTY                                   |
|----------|---|----------------|--|
| 23-132   | "TECHREVETMENT® ARTICULATING BLOCK FABRIC FORM CONCRETE LINING" | 6307.90.90     | MFN – 15% ad valorem<br>AIFTA – Zero*                |
| 23-144   | "TECHREVETMENT® ENVIRO MAT FABRIC FORM CONCRETE LINING"         | 6307.90.90     | MFN – 15% ad valorem<br>AIFTA – Zero*                |
| 23-613   | "MAG PRESERVATIVE BLEND PREDATOR PH (RE35094/A)"                | 3824.99.70     | MFN – 3% ad valorem<br>ACFTA – Zero*<br>RCEP – Zero* |
| 23-653   | "ALUMICO (SEPIOLITE + BENTONITE)"                               | 3824.99.99     | MFN – 3% ad valorem                                  |
| 23-713   | "EMOGREEN™ L19"   | 3824.99.99     | MFN – 3% ad valorem                                  |

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

For information, guidance and strict compliance.

**CC: COMMISSIONER OF CUSTOMS**

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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 23-085

16 October 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 five Advance Rulings on Tariff Classification, with TCC (AR) Nos. 23-132, 23-144, 23-613, 23-653, and 23-713, issued by this Commission on 16 October 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,

Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

*Encl: As stated*

*cc: The Secretary  
Department of Finance  
Manila*



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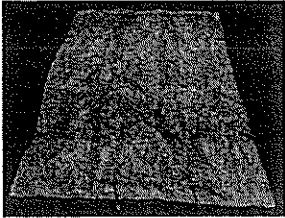
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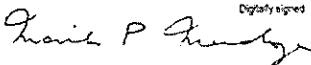
TARIFF COMMISSION

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 6307.90.90<br>MFN - 15% ad valorem<br>AIFTA - Zero |          | 23-132              |
|          |   | <b>3</b> | <b>DATE ISSUED</b>  |
|          |   |          | 16 October 2023     |

|          |   |
|----------|---|
| <b>4</b> | <b>DESCRIPTION OF GOOD</b>  |
|          | <p style="text-align: center;"><b>“TECHREVETMENT® ARTICULATING BLOCK FABRIC FORM CONCRETE LINING”</b></p> <p>Based on the brochure, manufacturing process flowchart, and sample submitted, subject article is a geotextile concrete liner made from woven polyester fiber. It consists of a series of compartments interconnected by ducts and installed with galvanized steel cables between and through the compartments. During use, subject article is filled with concrete to form a pillow-shaped, rectangular concrete block that will be linked with other blocks to stabilize soil (such as embankments/slopes) and provide protection against hydrostatic pressure. Subject article has a nominal dimension (L x W x T) of 508 ~ 762 mm x 356 ~ 762 mm x 102 ~ 305 mm.</p> <div style="text-align: right;">  </div> |

|          |   |
|----------|---|
| <b>5</b> | <b>REASONS FOR CLASSIFICATION</b>   |
|          | <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. It includes, in particular, among others, flat protective sheets (excluding tarpaulin and ground sheets of heading 63.06).</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 ASEAN-India Free Trade Area (AIFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AI”.</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> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p> <p><small>Digitally signed</small></p>  <p><b>MARILOU P. MENDOZA</b><br/>Chairperson</p> </div> <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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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> |
| AHTN 6307.90.90<br>MFN - 15% ad valorem<br>AIFTA - Zero |  | 23-144          |                     |
|   |  | 3               | <b>DATE ISSUED</b>  |
|   |  | 16 October 2023 |                     |

|   |                            |
|---|----------------------------|
| 4   | <b>DESCRIPTION OF GOOD</b> |
| <p style="text-align: center;"><b>"TECHRETVEMENT® ENVIRO MAT FABRIC FORM CONCRETE LINING"</b></p> <p>Based on the brochure and technical specifications submitted, subject article is a concrete liner mattress. It is a high strength woven geotextile made from polyester yarn conforming to American Society for Testing and Materials (ASTM) standards. It is to be loaded with fine aggregate concrete (mixture of cement, sand, and water). With average thickness of 64 ~ 102 mm and mass per unit area of 138 ~ 220 kg/m<sup>2</sup>, subject article is designed to protect embankments from erosion, such as drainage ditches and upper slopes of channels, canals, lakes, reservoirs, rivers, and other water courses, and embankments subject to heavy runoff.</p>  |                            |

|  |                                   |
|--|-----------------------------------|
| 5  | <b>REASONS FOR CLASSIFICATION</b> |
| <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. It includes, in particular, among others, flat protective sheets (excluding tarpaulin and ground sheets of heading 63.06).</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 ASEAN-India Free Trade Area (AIFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AI".</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<br/><i>Digitally signed</i><br/><br/><b>MARILOU P. MENDOZA</b><br/>Chairperson</p> |                                   |

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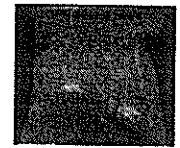
REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

**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 3824.99.70<br>MFN - 3% ad valorem<br>ACFTA - Zero<br>RCEP - Zero |          | 23-613              |
|          |   | <b>3</b> | <b>DATE ISSUED</b>  |
|          |   |          | 16 October 2023     |

|          |   |
|----------|---|
| <b>4</b> | <b>DESCRIPTION OF GOOD</b>  |
|          | <p><b>"MAG PRESERVATIVE BLEND PREDATOR PH (RE35094/A)"</b></p> <p>Based on the product specifications, product description, and photograph of the product submitted, subject article is a mixture of potassium sorbate and sodium benzoate in the form of cylindrical off-white particles. Packed in an 11.5-kg aluminium-laminated bag contained in a cardboard box, subject article is a preservative used in the manufacture of beverages.</p> |



|          |  |
|----------|--|
| <b>5</b> | <b>REASONS FOR CLASSIFICATION</b>  |
|          | <p>Heading 38.24 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 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 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.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3824.99.70, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E"; 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.</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<br/><i>Digitally signed</i><br/><i>MariLou P. Mendoza</i><br/><b>MARILOU P. MENDOZA</b><br/>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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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. |
|   | 23-653           |
|   | 3   DATE ISSUED  |
| AHTN 3824.99.99<br>MFN - 3% ad valorem            | 16 October 2023  |

|  |
|--|
| 4   DESCRIPTION OF GOOD  |
| <p style="text-align: center;"><b>"ALUMICO (SEPIOLITE + BENTONITE)"</b></p> <p>Based on the product data sheet, Certificate of Product Registration from the Bureau of Animal Industry (BAI), product label, and photograph of the packaging submitted, subject article is a mycotoxin binder for animal feeds composed of a mixture of sepiolite and bentonite. It is in the form of a free-flowing greyish-white powder. Packed in 25-kg bags, subject article is added at a rate of 2 to 5 kg per ton of animal feeds, raw materials, or concentrate, to prevent chronic and acute effects of mycotoxins and reduce mycotoxin levels in animal feed products.</p> |

|   |
|---|
| 5   REASONS FOR CLASSIFICATION  |
| <p>Heading 38.24 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 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 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.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3824.99.99, with a Most Favoured Nation (MFN) rate of duty of 3% 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<br/><i>Digitally signed</i><br/><i>MariLou P. Mendoza</i><br/><b>MARILOU P. MENDOZA</b><br/>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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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 3824.99.99<br>MFN - 3% ad valorem |  | 23-713          |                     |
|  |  | <b>3</b>        | <b>DATE ISSUED</b>  |
|  |  | 16 October 2023 |                     |

|   |                            |
|---|----------------------------|
| <b>4</b>  | <b>DESCRIPTION OF GOOD</b> |
| <b>“EMOGREEN™ L19”</b>  |                            |
| <p>Based on the brochure, composition of the product, information on manufacturing, packaging, labelling and storage, safety data sheet, and letter from the Department of Energy (DOE) submitted, subject article is a plant-based and renewable emollient composed of C17-C18 alkanes. It is in the form of a colourless liquid obtained from the distillation of hydrogenated traceable palm oil. Packed in 161-kg drums (net weight), subject article is used in cosmetic applications, such as in skin care, hair care, make-up, sun care, make-up remover, and similar products, at a recommended level of 0.5 - 50%.</p> |                            |

|   |                                   |
|---|-----------------------------------|
| <b>5</b>  | <b>REASONS FOR CLASSIFICATION</b> |
| <p>Heading 38.24 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 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 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.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 3824.99.99, with a Most Favoured Nation (MFN) rate of duty of 3% 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<br/><small>Digitally signed</small><br/><br/><b>MARILOU P. MENDOZA</b><br/>Chairperson</p> |                                   |

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