

AOCG Memo No. 105-2025

MASTER COPY

# REPUBLIC OF THE PHILIPPINES DEPARTMENT OF FINANCE BUREAU OF CUSTOMS

A modernized and credible customs administration that upholds good governance and is among the world's best

#### **MEMORANDUM**

TO

**ALL DISTRICT and SUB-PORT COLLECTORS** 

ALL CHIEFS, FORMAL ENTRY DIVISION

AND FORMAL ENTRY DIVISION PERSONNEL

**FROM** 

ATTY. VENER S. BAQUIRAN

Deputy Commissioner 1.0

Assessment and Operations Coordinating Group

SUBJECT

TARIFF COMMISSION CIRCULARS/ADVANCE RULINGS

(TCC/AR)

DATE

02 JUNE 2025

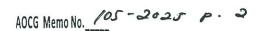
Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification related to Importation of Goods), the Tariff Commission furnished copy of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circular (TCC/AR) issued on 29 May 2025 and the same having been reviewed and summarized as follows:

TCC.	DESCRIPTION OF ARTICLES	2022 AHTN	2025 RATES OF
NO.		CODE	DUTY
25-0151	"TENAX SHINEX"	3405.90.90	MFN – 10% ad valorem

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS







# REPUBLIC OF THE PHILIPPINES

# TARIFF COMMISSION

Ref. No. 25-066

29 May 2025

## 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 a PDF copy of one Advance Ruling on Tariff Classification, with TCC (AR) No. 25-0151, issued by this Commission on 29 May 2025. 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

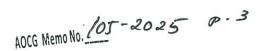
CC.

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)

AHTN 2022 CODE AND 2025 RATE/S OF IMPORT DUTY

AHTN 3405,90.90 MFN - 10% ad valorem

2	TCC (AR) NO.		
	25-0151		
3	DATE ISSUED		
	29 May 2025		

#### 4 DESCRIPTION OF GOOD

#### "TENAX SHINEX"

Based on the technical data sheet, production process flowchart, test report, safety data sheet, product label, and packaging information submitted, subject article is a transparent, liquid silicone wax composed of tetrachloroethylene, ethyl acetate, methylethylketone, polysiloxane, and waxes. Packed in boxes containing 12 pieces of 1-L cans, subject article is to be applied (using a brush, sponge, cloth, or spray) onto the dry and clean surfaces of marbles, travertines, granites, and other natural stones, to provide a shiny effect and for protection from water and oil.

### **REASONS FOR CLASSIFICATION**

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Heading 34.05 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that these preparations, which are often put up for retail sale and are usually in the form of liquids, pastes, powders, tablets, sticks, etc., may be used for household or industrial purposes.

In view thereof, subject article is classified under AHTN 2022 subheading 3405.90.90, with a Most Favoured Nation (MFN) rate of duty of 10% 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

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MARILOU P. MENDOZA Chairperson

er opsmissions de manage essant et district de 1941 d'est soul de 1966 Permando district par el 1966 de district de 1966 de 1 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.

