

2019\_11-012



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**  
MANILA 1099

*[Signature]*  
**MASTER COPY**

**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, AOCCG

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

**DATE :** 22 November 2019

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 12-14 November 2019, 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	2019 RATES OF DUTY
19-440	"ROMA® BISKUIT KELAPA (COCONUT BISCUIT)"	1905.31.10	MFN – 15% Ad Valorem ATIGA – Zero*
19-465	"CISCO WEBEX® ROOM 70S G2, MODEL: CS-ROOM70SG2-K9"	8517.62.59	MFN – Zero

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REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**  
MANILA 1099

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19-466	"CISCO WEBEX™ ROOM 55 DUAL, MODEL: CS-ROOM55D- K9"	8517.62.59	MFN – Zero
19-471	"FRAME PD 8, R 150, GALV., ITEM NO. 18510"	7308.40.90	MFN – 10% Ad Valorem
19-472	"DIAGONAL BRACE, DK 200, GALV., ITEM NO. 018170"	7308.40.90	MFN – 10% Ad Valorem
19-473	"FRAME PD 8, R110, GALV., ITEM NO. 018520"	7308.40.90	MFN – 10% Ad Valorem
19-486	"POPSOCKETS POPTOP"	3926.90.99B	MFN – 15% Ad Valorem ACFTA – Zero*
19-510	"NESCAFÉ® GOLD ORIGINAL"	In-Quota 2101.11.10A  Out-Quota 2101.11.10B	In-Quota MFN - 30% Ad Valorem AKFTA – 5% Ad Valorem* ATIGA – Zero*  Out-Quota MFN - 45% Ad Valorem AKFTA – 5% Ad Valorem* ATIGA – Zero*

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DEPARTMENT OF FINANCE  
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19-511	"FLAVOR LYCHEE POWDER"	2106.90.98	MFN – 1% Ad Valorem ATIGA – Zero*
19-514	"CORN SAVORY BASE 210 POWDER"	2106.90.99	MFN – 7% Ad Valorem ACFTA – Zero*
19-516	"CHOCOLATE SD FL 505899 TP0704 (POWDER)"	2106.90.98	MFN – 1% Ad Valorem PH- EFTA FTA (CHE/LIE) – Zero*
19-520	"MONOSODIUM GLUTAMATE"	2922.42.20	MFN – 10% Ad Valorem ACFTA – Zero*
19-522	"VITAMIN PREMIX DAIRY 8810 WET USE Non-GMO (Genetically Modified Organism)"	2106.90.73	MFN – 1% Ad Valorem ACFTA – Zero*
19-527	"VANA <sup>®</sup> -SANA DHA 7A IF"	2106.90.73	MFN – 1% Ad Valorem
19-533	"TRIMAGNESIUM CITRATE ANHYDROUS"	2918.15.90	MFN – 1% Ad Valorem



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DEPARTMENT OF FINANCE  
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MANILA 1099

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19-534	"TRIPOTASSIUM CITRATE"	2918.15.90	MFN – 1% Ad Valorem
19-536	"TRICALCIUM CITRATE"	2918.15.10	MFN – 1% Ad Valorem
19-542	"SUPERSTAR <sup>®</sup> TRIPLE CHOCOLATE"	1905.32.20	MFN – 15% Ad Valorem ATIGA – Zero*
19-548	"WASHING MACHINE KIT 1 – TOP COVER ASSEMBLY, PART NO: CBDYTA077PLA0"	8450.90.10	MFN – 3% Ad Valorem ACFTA – Zero*
19-549	"WASHING MACHINE KIT 1 – TOP COVER ASSEMBLY, PART NO: CBDYTA078PLA0"	8450.90.10	MFN – 3% 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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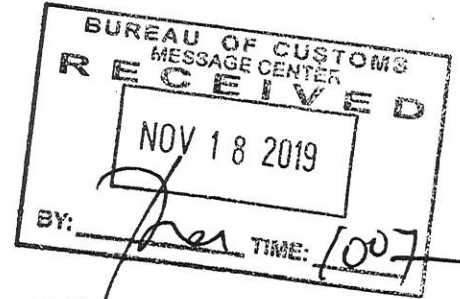
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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 19-124

15 November 2019

**COMMISSIONER REY LEONARDO GUERRERO**  
Bureau of Customs  
Port Area, Manila



BOC-09-08812

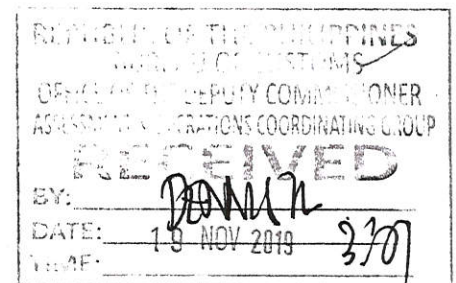
Dear **Commissioner Guerrero**:

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 of Goods*), this Commission is pleased to furnish your good Office with original copies of twenty (20) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 19-440, 19-465, 19-466, 19-471, 19-472, 19-473, 19-486, 19-510, 19-511, 19-514, 19-516, 19-520, 19-522, 19-527, 19-533, 19-534, 19-536, 19-542, 19-548, and 19-549, issued by this Commission from 12 November to 14 November 2019.

Thank you.

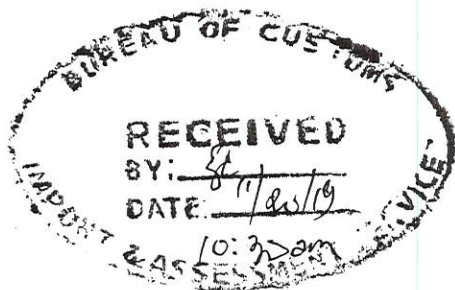
Very truly yours,

**MARILOU P. MENDOZA**  
Chairperson

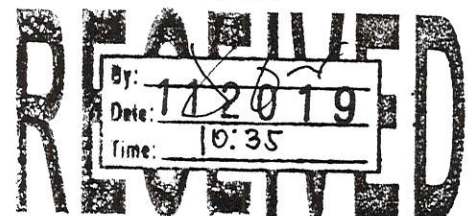


Encl: As stated.

cc: The Secretary  
Department of Finance  
Manila



OFFICE OF THE DIRECTOR  
IAS



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*[Signature]*  
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REPUBLIC OF THE PHILIPPINES



**TARIFF COMMISSION**

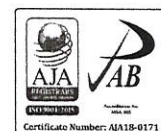
**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 1905.31.10</b>		<b>19-440</b>
	<b>MFN - 15% ad valorem</b>	<b>3</b>	<b>DATE ISSUED</b>
	<b>ATIGA - Zero</b>		<b>NOV 14 2019.</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p align="center"><b>“ROMA® BISKUIT KELAPA (COCONUT BISCUIT)”</b></p> <p>Based on the product specifications, list of ingredients, photograph of packaging, and sample submitted, subject article is a coconut-flavoured biscuit containing more than 50% wheat flour, sugar, and vegetable oil. Other ingredients include cassava starch, dessicated coconut, and coconut flavor, among others. Subject article is packed in 300-g metallized plastics.</p> 

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 19.05 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, biscuits. There are various types of biscuits including, among others, sweet biscuits, which are fine bakers' wares with long-keeping qualities and a base of flour, sugar or other sweetening matter and fat (these ingredients constituting at least 50% of the product by weight), whether or not containing added salt, almonds, hazelnuts, flavouring, chocolate, coffee, etc. The water content of the finished product must be 12% or less by weight and the maximum fat content 35% by weight (fillings and coatings are not to be taken into consideration in determining these contents). Commercial biscuits are not usually filled, but they may sometimes contain a solid or other filling (sugar, vegetable fat, chocolate, etc.). They are almost always industrially manufactured products.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 1905.31.10, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.</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 align="right">FOR THE COMMISSION</p> <p align="right"><i>[Signature]</i> <b>MARILOU P. MENDOZA</b> Chairperson</p>   <p align="center">19-00453</p>





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*[Signature]*  
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REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION**  
**ADVANCE RULING ON TARIFF CLASSIFICATION**

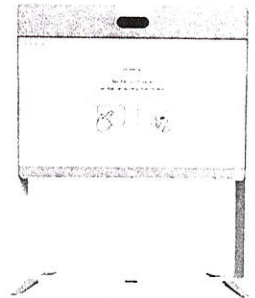
Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b> <b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b> <b>TCC (AR) NO.</b>
	<b>19-465</b>
	<b>3</b> <b>DATE ISSUED</b>
	<b>NOV 14 2019</b>

**4**    **DESCRIPTION OF GOOD**

**“CISCO WEBEX® ROOM 70S G2, MODEL: CS-ROOM70SG2-K9”**

Based on the technical specifications submitted, subject article is a fully-integrated video conference unit consisting of a multi-touch 70-inch light-emitting diode (LED) display, a quad camera, integrated speakers and microphones, and external microphones. Designed for medium-to-large rooms, its conference codec enables the transmission and reception of voice, video and other data through various wired or wireless network connections. The unit can automatically detect meeting participants, switch between active speakers, and provide ideal framing during a teleconference. Subject article may be imported with optional floor stand, wall stand or wall mount fixtures.



**5**    **REASONS FOR CLASSIFICATION**

Heading 85.17 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that other communication apparatus includes apparatus which allows for the connection to a wired or wireless communication network or the transmission or reception of speech or other sounds, images or other data within such a network.

In view thereof, subject article is classified under AHTN 2017 subheading 8517.62.59, with a Most Favoured Nation (MFN) rate of duty of zero.

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.



Republic of the Philippines  
TARIFF COMMISSION



19-00454

FOR THE COMMISSION

*[Signature]*

**MARILOU P. MENDOZA**  
Chairperson





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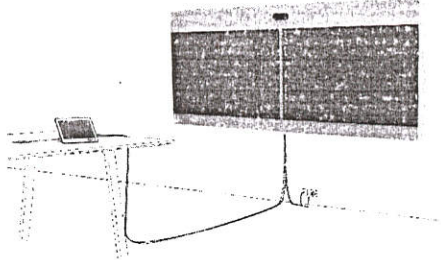
REPUBLIC OF THE PHILIPPINES



**TARIFF COMMISSION**

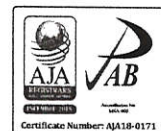
**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8517.62.59</b> <b>MFN - Zero</b>		<b>19-466</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>NOV 12 2019</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p style="text-align: center;"><b>“CISCO WEBEX™ ROOM 55 DUAL, MODEL: CS-ROOM55D-K9”</b></p> <p>Based on the technical information submitted, subject article is an all-in-one video conferencing system consisting of an integrated video conference unit [dual 55-inch light-emitting diode (LED) screens, quad camera, eight (8)-microphone array, seven (7) loudspeakers, and embedded codec], a Touch 10 controller, two (2) external microphones, and cables (HDMI, LAN, and power). The embedded codec enables the transmission and reception of voice, video, and other data through various wired or wireless network connections. Data received are displayed on the monitor for video conferencing (teleconferencing) and visual content presentations. Subject article may also be included with mounting options such as wall mount and floor stand (free-standing or wall-secured) fixtures.</p> <div style="text-align: right;">  </div>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 85.17 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that other communication apparatus includes apparatus which allows for the connection to a wired or wireless communication network or the transmission or reception of speech or other sounds, images or other data within such a network.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8517.62.59, with a Most Favoured Nation (MFN) rate of duty of zero.</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</p> <p style="text-align: right;"><i>Handwritten signature</i></p> <p style="text-align: right;"><b>MARILOU P. MENDOZA</b> Chairperson</p> <div style="display: flex; justify-content: space-between; align-items: center;">  <div style="text-align: center;">  <p>19-00440</p> </div> </div>



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

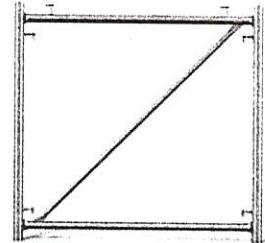
Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>   <b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>  <b>AHTN 7308.40.90</b> <b>MFN - 10% ad valorem</b>	<b>2</b>   <b>TCC (AR) NO.</b> <b>19-471</b>
	<b>3</b>   <b>DATE ISSUED</b> <b>NOV 14 2019</b>

**4** | **DESCRIPTION OF GOOD**

**“FRAME PD 8, R 150, GALV., ITEM NO. 18510”**

Based on the brochure submitted, subject article is a square frame consisting of a welded, fully galvanized tubular steel body with a single diagonal bracing. It is used to construct temporary supporting frame structures in formwork construction. It is supplemented and assembled with other formwork materials on-site, thus forming rectangular or square shoring towers or suspended shear frames that can be joined together. When the construction is finished, the frame structure is disassembled and can be used for other projects. Subject article measures 1,500 mm x 1,500 mm (LxW) and weighs 32.6 kilograms.



**5** | **REASONS FOR CLASSIFICATION**

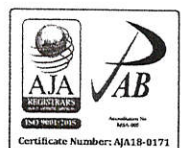
Heading 73.08 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that apart from the structures and parts of structures mentioned in the heading, the heading also includes products, among others, tubular scaffolding and similar equipment.

In view thereof, subject article is classified under AHTN 2017 subheading 7308.40.90, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem.

This ruling shall be valid for (5) 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

*[Signature]*  
**MARILOU P. MENDOZA**  
 Chairperson





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REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

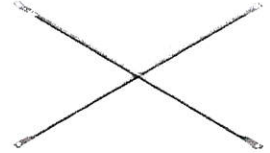
Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
<p style="text-align: center;"><b>AHTN 7308.40.90</b> <b>MFN - 10% ad valorem</b></p>		19-472	
		<b>3</b>	<b>DATE ISSUED</b>
		NOV 14 2019	

**4 DESCRIPTION OF GOOD**

**“DIAGONAL BRACE, DK 200, GALV., ITEM NO. 018170”**

Based on the technical specifications submitted, subject article is a diagonal shoring brace composed of two (2) galvanized steel tubes, each having a length of 228.2 cm, hinged together in the middle. Subject article weighs 10.2 kg and is designed to be used, together with multiple diagonal braces, as support equipment of formwork structure.



**5 REASONS FOR CLASSIFICATION**

Heading 73.08 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that apart from the structures and parts of structures mentioned in the heading, the heading also includes products such as, among others, adjustable or telescopic props, tubular props, extensible coffering beams, tubular scaffolding and similar equipment. The heading also covers parts such as flat-rolled products, “wide flats” including so-called universal plates, strip, rods, angles, shapes, sections and tubes, which have been prepared (e.g., drilled, bent or notched) for use in structures.

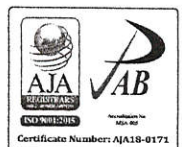
In view thereof, subject article is classified under AHTN 2017 subheading 7308.40.90, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem.

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.

FOR THE COMMISSION

*Mari Lou P. Mendoza*

**MARILOU P. MENDOZA**  
Chairperson





2019-11-012 p.11



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REPUBLIC OF THE PHILIPPINES  
 TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

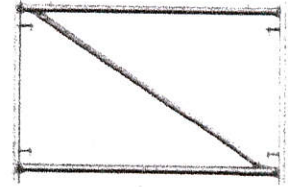
Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 7308.40.90</b> <b>MFN – 10% ad valorem</b>		<b>19-473</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>NOV 14 2019</b>

**4 DESCRIPTION OF GOOD**

**“FRAME PD 8, R 110, GALV., ITEM NO. 018520”**

Based on the brochure submitted, subject article is a rectangular frame consisting of a welded, fully galvanized tubular steel body with a single diagonal bracing. It is assembled together with the other formwork materials on-site, forming temporary supporting frame structures (rectangular or square shoring towers, or suspended shear frames) in formwork construction. When the construction is finished, the frame structure is disassembled and can be used for other projects. Subject article measures 1,500 mm x 1,100 mm (L x W) and weighs 27.1 kilograms.



**5 REASONS FOR CLASSIFICATION**

Heading 73.08 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that apart from the structures and parts of structures mentioned in the heading, the heading also includes products, among others, tubular scaffolding and similar equipment.

In view thereof, subject article is classified under AHTN 2017 subheading 7308.40.90, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem.

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.

FOR THE COMMISSION

*Handwritten signature of Marilou P. Mendoza*

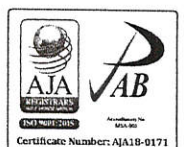
**MARILOU P. MENDOZA**  
 Chairperson



Republic of the Philippines  
 TARIFF COMMISSION



19-00456



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REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

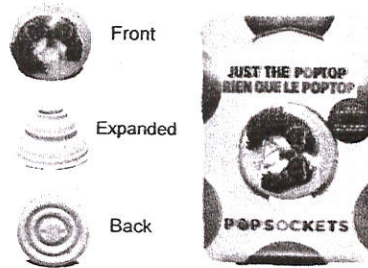
Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3926.90.99B</b> <b>MFN - 15% ad valorem</b> <b>ACFTA - Zero</b>		<b>19-486</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>NOV 14 2019</b>

**4 DESCRIPTION OF GOOD**

**“POPSOCKETS POPTOP”**

Based on the brochure and sample submitted, subject article is a small circular disc made of polycarbonate and polyurethane. It is an expanding phone grip and stand, that can be easily detached from/attached to a PopGrip base (imported separately), and which is fastened to the back of the phone or to the phone case. Packed in a cardboard enclosure, subject article is available in various designs.



**5 REASONS FOR CLASSIFICATION**

Heading 39.26 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 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 includes various other articles such as fasteners for handbags, corners for suit-cases, suspension hooks, protective cups and glides for placing under furniture, handles (of tools, knives, forks, etc.), beads, watch “glasses”, figures and letters, luggage label-holders.

In view thereof, subject article is classified under AHTN 2017 subheading 3926.90.99B, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.

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.

FOR THE COMMISSION

*MariLou P. Mendoza*  
**MARILOU P. MENDOZA**  
 Chairperson





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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 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>			<b>2</b>	<b>TCC (AR) NO.</b>	
	<b>AHTN</b>	<u>In-Quota</u> 2101.11.10A	<u>Out-Quota</u> 2101.11.10B		19-510	
	<b>MFN</b>	30% ad valorem	45% ad valorem	<b>3</b>	<b>DATE ISSUED</b>	
	<b>AKFTA</b>	5% ad valorem	5% ad valorem		NOV 12 2019	
<b>ATIGA</b>	Zero	Zero				

<b>4</b>	<b>DESCRIPTION OF GOOD</b>	
<b>“NESCAFÉ® GOLD ORIGINAL”</b>		
<p>Based on the product specifications, manufacturing process flowchart and sample submitted, subject article is freeze-dried soluble coffee granules (instant coffee) made from a blend of Arabica and Robusta coffee beans. Having an intensity level of five (Int5), subject article is packed in 50-g, 100-g or 200-g glass jars.</p>		
		

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>	
<p>Heading 21.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, coffee extracts, essences and concentrates. These may be made from real coffee (whether or not caffeine has been removed) or from a mixture of real coffee and coffee substitutes in any proportion. They may be in liquid or powder form, usually highly concentrated. This group includes products known as instant coffee. This is coffee which has been brewed and dehydrated or brewed and then frozen and dried by vacuum.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheadings 2101.11.10A and 2101.11.10B, with in-quota and out-quota Most Favoured Nation (MFN) rates of duty of 30% and 45% ad valorem, respectively; ASEAN-Korea Free Trade Area (AKFTA) rates of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form “AK”; and ASEAN Trade in Goods Agreement (ATIGA) rates of duty of zero, subject to submission of CO Form “D”.</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>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>		
  <p>19-00441</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 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2106.90.98 MFN - 1% ad valorem ATIGA - Zero		19-511
		<b>3</b>	<b>DATE ISSUED</b>
			NOV 14 2019

**4 DESCRIPTION OF GOOD**

**“FLAVOR LYCHEE POWDER”**

Based on the packing list, ingredient composition form, process flowchart, and sample submitted, subject article is a flavouring preparation in the form of white powder. It is composed of maltodextrin, gum arabic, nature-identical flavouring substances, triacetin, and artificial flavouring substances, among others. Packed in 25-kg boxes with inner plastic, subject article is used as a raw material in the manufacture of powdered drinks.

**5 REASONS FOR CLASSIFICATION**

Heading 21.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption.

In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.98, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.

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.

FOR THE COMMISSION

*Mari Lou P. Mendoza*

**MARILOU P. MENDOZA**  
Chairperson



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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 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 2106.90.99</b> <b>MFN - 7% ad valorem</b> <b>ACFTA - Zero</b>		<b>19-514</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>NOV 14 2019</b>

**4 DESCRIPTION OF GOOD**

**“CORN SAVORY BASE 210 POWDER”**

Based on the raw material review list, process flowchart, and sample submitted, subject article is a preparation, in the form of brown powder, and composed of fermented corn sauce and salt. To be imported in 20-kg bags, subject article is added as a flavor enhancer in the manufacture of prepared powdered broths and soups.

**5 REASONS FOR CLASSIFICATION**

Heading 21.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided they are not covered by any other heading of the nomenclature, this heading covers, among others, preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.).

In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.99, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem; and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.

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.

FOR THE COMMISSION

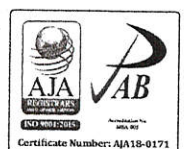


Republic of the Philippines  
**TARIFF COMMISSION**



19-00445

**MARILOU P. MENDOZA**  
 Chairperson





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TARIFF COMMISSION

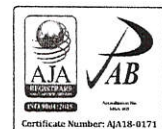
**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2106.90.98 MFN - 1% ad valorem PH-EFTA FTA (CHE/LIE) - Zero		19-516
		<b>3</b>	<b>DATE ISSUED</b>
			NOV 14 2019

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“CHOCOLATE SD FL 505899 TP0704 (POWDER)”</b>
	Based on the packing list, product specifications, process flowchart, and sample submitted, subject article is a chocolate flavouring preparation in the form of pale brown powder. It is composed of maize maltodextrin, modified corn starch, glycerol, natural flavouring preparations, and natural flavouring substances, among others. Packed in 20-kg boxes, subject article is used as a flavor enhancer in the manufacture of ready-to-drink chocolate beverages.

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 21.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption.</p> <p>The Supplementary Explanatory Notes (SEN) to AHTN 2017 subheading 2106.90.98 state that flavouring preparations are mixtures of a single or several flavouring substances or extracts with starch, flour or other food substances acting as a carrier. They are premixed for ease of application to food or beverages and function primarily to impart a characteristic taste.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.98, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and Philippines-European Free Trade Association Free Trade Agreement (PH-EFTA FTA) rate of duty of zero for Switzerland, subject to submission of an Origin Declaration.</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>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	  <p>Republic of the Philippines TARIFF COMMISSION 19-00457</p>





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REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

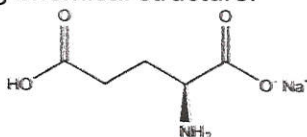
## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2922.42.20 MFN - 10% ad valorem ACFTA - Zero		19-520
		<b>3</b>	<b>DATE ISSUED</b>
			NOV 14 2019

**4 DESCRIPTION OF GOOD****“MONOSODIUM GLUTAMATE”**

Based on the manufacturing process flowchart, packing list, product specifications, and sample submitted, subject article is monosodium glutamate (MSG) in the form of white crystalline powder. It is a salt produced from the neutralization of glutamic acid derived from maize. Packed in 25-kg bags, subject article is used as a raw material in the manufacture of food seasonings. It has the following chemical structure:

**5 REASONS FOR CLASSIFICATION**

Note 1(a) to Chapter 29 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemically defined organic compounds, whether or not containing impurities.

Heading 29.22 of the AHTN 2017 covers oxygen-function amino-compounds. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, amino-acids and their esters; salts thereof. These compounds contain one or more carboxylic acid functions and one or more amine functions. Anhydrides, halides, peroxides and peroxyacids of carboxylic acids are regarded as acid functions. The amino-acids classified under this heading with their esters, salts and substitution derivatives include, among others, glutamic acid.

In view thereof, subject article is classified under AHTN 2017 subheading 2922.42.20, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.

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.

FOR THE COMMISSION

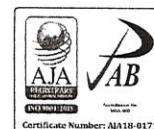
**MARILOU P. MENDOZA**  
Chairperson



Republic of the Philippines  
TARIFF COMMISSION



19-00446



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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 AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>  <b>AHTN 2106.90.73</b> <b>MFN – 1% ad valorem</b> <b>ACFTA – Zero</b>	<b>2 TCC (AR) NO.</b>
	<b>19-522</b>
	<b>3 DATE ISSUED</b>
<b>NOV 14 2019</b>	

**4 DESCRIPTION OF GOOD**

**“VITAMIN PREMIX DAIRY 8810 WET USE  
Non-GMO (Genetically Modified Organism)”**

Based on the internal specifications, process flowchart, and sample submitted, subject article is a vitamin and mineral premix in the form of orange/yellow powder. It is composed of sodium ascorbate, Vitamin E, nicotinamide, Vitamin A, sodium selenate, and maltodextrin (carrier), among others. Packed in a 25-kg foil laminated bag in a rigid cardboard box, subject article is used as a source of nutrients in the manufacture of food products.

**5 REASONS FOR CLASSIFICATION**

Heading 21.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.).

In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.73, 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”.

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.

FOR THE COMMISSION

*Mari Lou P. Mendoza*  
**MARILOU P. MENDOZA**  
Chairperson





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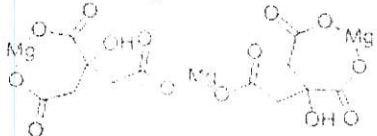
REPUBLIC OF THE PHILIPPINES



**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2918.15.90 MFN - 1% ad valorem		19-533
		<b>3</b>	<b>DATE ISSUED</b>
			NOV 14 2019

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“TRIMAGNESIUM CITRATE ANHYDROUS”</b></p> <p>Based on the declaration of composition, packing list, production flow chart, and sample submitted, subject article is pure trimagnesium citrate anhydrous in the form of white powder. It is produced from the complete neutralization of citric acid with high purity magnesium source followed by precipitation. It has the following chemical structure:</p> <div style="text-align: center;">  </div> <p>Packed in 20-kg bags, subject article is used as a raw material in the formulation of infant milk powder.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Note 1(a) to Chapter 29 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemically defined organic compounds, whether or not containing impurities.</p> <p>Heading 29.18 of the AHTN 2017 covers, among others, carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading include carboxylic acids with alcohol function and their esters, salts and other derivatives. These contain both the alcohol function (<math>-\text{CH}_2\text{OH}</math>, <math>&gt;\text{CHOH}</math> or <math>\geq\text{COH}</math>) and the acid function (<math>-\text{COOH}</math>). These two functions may each react according to their own nature, hence as alcohols, these compounds may give ethers, esters and other derivatives, and as acids, they may form salts, esters, etc.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2918.15.90, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</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> <div style="display: flex; justify-content: space-between; align-items: flex-end; margin-top: 20px;"> <div style="text-align: center;">   <p>19-00447</p> </div> <div style="text-align: center;"> <p>FOR THE COMMISSION</p> <p><i>[Signature]</i></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p> </div> </div>



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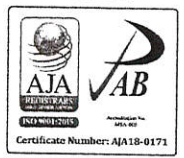
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2106.90.73 MFN - 1% ad valorem		19-527
		<b>3</b>	<b>DATE ISSUED</b>
			NOV 14 2019

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“VANA®-SANA DHA 7A IF”</b>
	<p>Based on the packing list, ingredient declaration, manufacturing process flowchart, product specification sheet, and sample submitted, subject article is a homogenous mixture of essential nutrients in the form of off-white powder. It is composed of natural high docosahexaenoic acid (DHA) fish oil, whey protein, sodium ascorbate, dipotassium phosphate, mono- and diglycerides of fatty acids, and glucose syrup, among others. Packed in 10-kg bags, subject article is used as a fortificant in the manufacture of food for infants.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 21.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.73, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</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>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	  <p>Republic of the Philippines TARIFF COMMISSION 19-00459</p>





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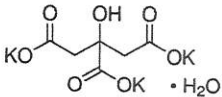
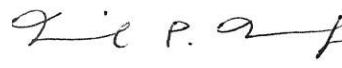


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REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2918.15.90 MFN - 1% ad valorem		19-534
		<b>3</b>	<b>DATE ISSUED</b>
			NOV 14 2019
<b>4</b>	<b>DESCRIPTION OF GOOD</b>		
	<b>“TRIPOTASSIUM CITRATE”</b>		
	<p>Based on the packing list, composition of ingredients, production flow chart, and sample submitted, subject article is pure tripotassium citrate monohydrate in the form of crystalline white powder. It is produced from the complete neutralization of citric acid with high purity potassium source followed by crystallization. It has the following chemical structure:</p>		
			
	Packed in 25-kg bags, subject article is used as a raw material in the manufacture of milk products.		
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>		
	<p>Note 1(a) to Chapter 29 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemically defined organic compounds, whether or not containing impurities.</p> <p>Heading 29.18 of the AHTN 2017 covers, among others, carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids. The pertinent Harmonized System (HS) Explanatory Notes (EN) state this heading include carboxylic acids with alcohol function and their esters, salts and other derivatives. These contain both the alcohol function (<math>-\text{CH}_2\text{OH}</math>, <math>&gt;\text{CHOH}</math> or <math>\geq\text{COH}</math>) and the acid function (<math>-\text{COOH}</math>). These two functions may each react according to their own nature, hence as alcohols, these compounds may give ethers, esters and other derivatives, and as acids, they may form salts, esters, etc.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2918.15.90, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</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>		
	FOR THE COMMISSION		
	 <b>MARILOU P. MENDOZA</b> Chairperson		
		 Republic of the Philippines <b>TARIFF COMMISSION</b> 19-00448	



REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2918.15.10 MFN - 1% ad valorem		19-536
		<b>3</b>	<b>DATE ISSUED</b>
			NOV 14 2019

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“TRICALCIUM CITRATE”</b>
	<p>Based on the packing list, composition of ingredients, production flow chart, and sample submitted, subject article is pure tricalcium citrate tetrahydrate in the form of fine white powder. It is produced from the complete neutralization of citric acid with high purity calcium source followed by precipitation. It has the following chemical structure:</p> <div style="text-align: center;"> </div> <p>Packed in 20-kg bags, subject article is used as a raw material in the manufacture of milk products.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Note 1(a) to Chapter 29 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemically defined organic compounds, whether or not containing impurities.</p> <p>Heading 29.18 of the AHTN 2017 covers, among others, carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids. The pertinent Harmonized System (HS) Explanatory Notes (EN) state this heading include carboxylic acids with alcohol function and their esters, salts and other derivatives. These contain both the alcohol function (<math>-\text{CH}_2\text{OH}</math>, <math>&gt;\text{CHOH}</math> or <math>\geq\text{COH}</math>) and the acid function (<math>-\text{COOH}</math>). These two functions may each react according to their own nature, hence as alcohols, these compounds may give ethers, esters and other derivatives, and as acids, they may form salts, esters, etc. The main alcohol acids include, among others, citric acid. It is found in the free state of citrus fruit juices; also obtained from the fermentation of glucose or sucrose by some citromyces. Crystallises in large, colourless, transparent prisms or in crystalline, white, odourless powder. Used for preparing beverages, in the textile industry, in oenology, in medicine, in making citrates, etc. Furthermore, its salts include, among others, calcium citrate.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2918.15.10, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</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</p> <div style="text-align: right;">   <b>MARILOU P. MENDOZA</b>  Chairperson </div>





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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 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 1905.32.20 MFN - 15% ad valorem ATIGA - Zero		19-542
		<b>3</b>	<b>DATE ISSUED</b>
			NOV 14 2019

**4 DESCRIPTION OF GOOD**

**“SUPERSTAR® TRIPLE CHOCOLATE”**

Based on the list of ingredients, process flowchart, photograph of the packaging and sample submitted, subject article is a chocolate-coated wafer bar composed of four (4) layers of wafer with chocolate cream filling sandwiched between the layers of the wafer. It is made from wheat flour, sugar, vegetable fat, whey, and cocoa powder, among others. Subject article is individually-packed in 18-g metallized plastics and placed in a secondary gift box containing twelve (12) pieces.



**5 REASONS FOR CLASSIFICATION**

Heading 19.05 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers all bakers' wares. The most common ingredients of such wares are cereal flours, leavens and salt but they may also contain other ingredients such as : gluten, starch, flour of leguminous vegetables, malt extract or milk, seeds such as poppy, caraway or anise, sugar, honey, eggs, fats, cheese, fruit, cocoa in any proportion, meat, fish, bakery “improvers”, etc. It includes, among others, waffles and wafers, which are light fine bakers' wares baked between patterned metal plates.

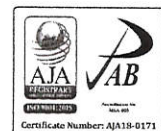
In view thereof, subject article is classified under AHTN 2017 subheading 1905.32.20, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.

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.

FOR THE COMMISSION

*Handwritten signature of MariLou P. Mendoza*

**MARILOU P. MENDOZA**  
Chairperson



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*Handwritten signature*  
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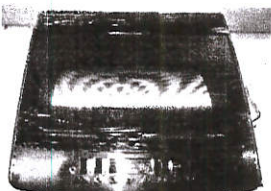
REPUBLIC OF THE PHILIPPINES



TARIFF COMMISSION

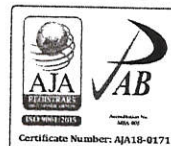
**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<p><b>AHTN 8450.90.10</b> <b>MFN - 3% ad valorem</b> <b>ACFTA - Zero</b></p>		<b>19-548</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>NOV 14 2019</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“WASHING MACHINE KIT 1 - TOP COVER ASSEMBLY, PART NO: CBDYTA077PLA0”</b></p> <p>Based on the technical specifications and parts list submitted, subject article is the top cover assembly of a 10.5-kg capacity fully-automatic washing machine. The major components include: the glass lid assembly, top frame, front and back control panels, printed circuit board (PCB), wiring harness, lid switch, water box, water division board, and detergent box. Subject article is packed in 660-mm x 670-mm x 635-mm carton boxes containing four (4) kits each.</p> <div style="display: flex; justify-content: space-around; align-items: center;">   </div>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 84.50 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers household or laundry-type washing machines, including machines which both wash and dry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that subject to the general provisions regarding the classification of parts, the heading also covers parts of the machines of this heading.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8450.90.10, with a Most Favoured Nation (MFN) rate of duty of 3% 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> <div style="display: flex; justify-content: space-between; align-items: flex-end; margin-top: 20px;"> <div style="width: 30%;">  </div> <div style="width: 30%; text-align: center;">               19-00451         </div> <div style="width: 30%; text-align: right;"> <p>FOR THE COMMISSION</p> <p><i>Handwritten signature</i></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p> </div> </div>





2019\_11-012 p.25



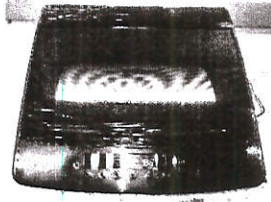
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REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION**  
**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<p><b>AHTN 8450.90.10</b> <b>MFN - 3% ad valorem</b> <b>ACFTA - Zero</b></p>		<b>19-549</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>NOV 14 2019</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“WASHING MACHINE KIT 1 - TOP COVER ASSEMBLY, PART NO: CBDYTA078PLA0”</b></p> <p>Based on the technical specifications and parts list submitted, subject article is the top cover assembly of a 10.5-kg capacity fully-automatic washing machine. The major components include: the glass lid assembly, top frame, front and back control panels, printed circuit board (PCB), wiring harness, lid switch, water box, water division board, and detergent box. Subject article is packed in 660-mm x 670-mm x 635-mm carton boxes containing four (4) kits each.</p> <div style="display: flex; justify-content: space-around; align-items: center;">   </div>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 84.50 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers household or laundry-type washing machines, including machines which both wash and dry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that subject to the general provisions regarding the classification of parts, the heading also covers parts of the machines of this heading.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8450.90.10, with a Most Favoured Nation (MFN) rate of duty of 3% 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>FOR THE COMMISSION</p>  <p><b>MARILOU P. MENDOZA</b> Chairperson</p>



19-00452

