

2019-02-014



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

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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, AOCG

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

DATE : February 6, 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 16-21 January 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	2018 RATES OF DUTY
18-700	"LOAD CELL, Model: YT-108 (60 kg)"	9031.80.90	MFN – Zero AANZFTA – Zero*
18-704	"WUZHENG 4x2 SERIES LIGHT TRUCK, Model: FV1DKE01D3D2"	8704.22.29	MFN – 30% Ad Valorem ACFTA – 5% Ad Valorem*

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18-705	"WUZHENG 4x2 6-WHEELER LIGHT TRUCK, Model: FD3JKL01E5"	8704.22.59	MFN – 20% Ad Valorem ACFTA – 5% Ad Valorem*
18-706	"WUZHENG 4x2 6-WHEELER LIGHT TRUCK, Model: FD3MKM01D6"	8704.22.59	MFN – 20% Ad Valorem ACFTA – 5% Ad Valorem*
18-735	"MEISER® FLOOR GRATING, MODELS: M3061A AND M3062A"	7308.90.99	MFN – 10% Ad Valorem
18-738	"AP 920™ ANIMAL PLASMA PROTEIN"	3002.12.90	MFN – 3% Ad Valorem
19-009	"SMEG REFRIGERATOR, MODEL: FAB 28 SERIES"	8418.21.90	MFN – 10% Ad Valorem
19-011	"SMEG ESPRESSO COFFEE MACHINE, Model: ECF01 SERIES"	8516.71.00	MFN – 3% Ad Valorem
19-013	"SMEG MICROWAVE OVEN, MODELS: SF430MXK and SF410MSK"	8516.50.00	MFN – 3% Ad Valorem

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19-018	"SMEG COFFEE MACHINE, Models: CMS6451X (CLASSICA) and CMS4101S (LINEA)"	8516.71.00	MFN -3% Ad Valorem
19-019	"SMEG WARMING DRAWER, MODELS: CPR315X and CPR115S"	8516.79.90	MFN - 7% Ad Valorem
19-020	"CYNPOL® LL6117SHA"	3901.40.00	MFN -3% Ad Valorem
<i>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</i>			

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

2019-02-014 P.4

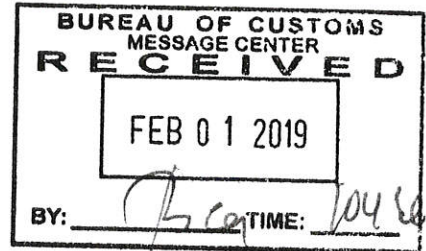


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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 19-009

30 January 2019



COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Port Area, Manila



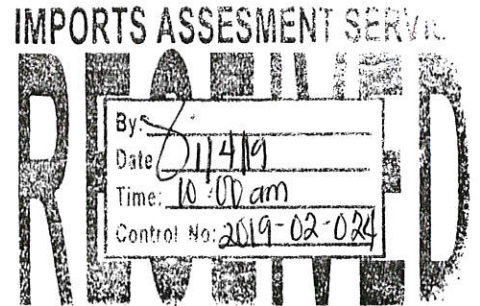
Dear **Commissioner Guerrero**:

Pursuant to the provisions of Section 1603(f) of the *Customs Modernization and Tariff Act* (Republic Act No. 10863), 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 twelve (12) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 18-700, 18-704, 18-705, 18-706, 18-735, 18-738, 19-009, 19-011, 19-013, 19-018, 19-019, and 19-020, issued by this Commission from 22 to 30 January 2019.

Thank you.

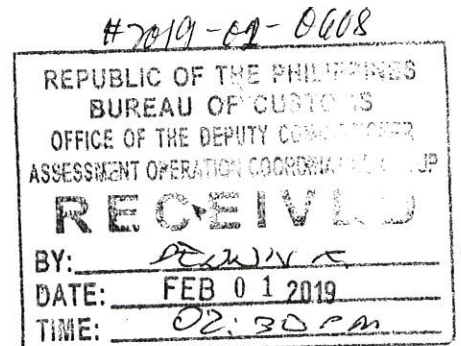
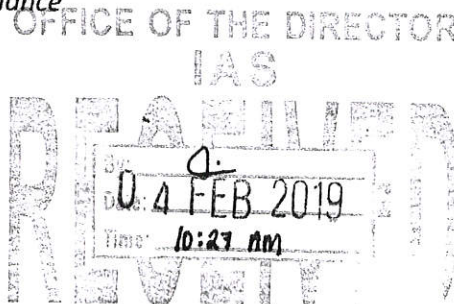
Very truly yours,

MariLou P. Mendoza
MARILOU P. MENDOZA
Chairperson



Encl: As stated.

cc: The Secretary
Department of Finance
Manila





REPUBLIC OF THE PHILIPPINES

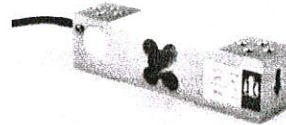
TARIFF COMMISSION



ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2017 AHTN CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 9031.80.90 MFN – Zero AANZFTA – Zero		18-700
		3	DATE ISSUED
			JAN 24 2019

4	DESCRIPTION OF GOOD
	<p>“LOAD CELL, Model: YT-108 (60 kg)”</p> <p>Based on the product specifications submitted, subject article is a bending beam-type load cell with a rated load of 60 kg. The body is made of aluminium with dimensions of 150 mm x 38 mm x 35 mm (L x H x D). A transducer, powered by 10-15 direct current voltage (VDC), is embedded in the aluminium body and connected to the refrigerant recovery machine, via a cable. It converts force (weight) into electrical signals that are sent to the electronic metering device (digital panel) for the readings. Subject article is installed in a refrigerant recovery machine platform where refrigerant tanks are placed for measuring the amount of refrigerant recovered from a refrigerating equipment (aircon, refrigerators, etc.).</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 90.31 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that measuring or checking instruments, appliances and machines include, among others, load cells which convert changes in applied force (including weight) into proportional changes in voltage. These changes in voltage are generally detected by instruments for measuring, controlling, weighing, etc., and are expressed in the desired units.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 9031.80.90, with a Most Favoured Nation (MFN) rate of duty of zero and ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AANZ”.</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>MARILOU P. MENDOZA Chairperson</p>
	  <p style="font-size: small;">Republic of the Philippines TARIFF COMMISSION 18-00755</p>

4th Floor West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines

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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 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8704.22.29		18-704
	MFN – 30% ad valorem	3	DATE ISSUED
	ACFTA – 5% ad valorem		JAN 24 2019

4	DESCRIPTION OF GOOD												
	“WUZHENG 4 x 2 SERIES LIGHT TRUCK, Model: FV1DKE01D3D2”												
	<p>Based on the technical specifications submitted, subject article is a brand-new, two-wheel-driven motor chassis fitted with a cab to be imported completely built-up (CBU). It has the following specifications :</p>												
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 40%;">Piston Displacement / Fuel</td> <td style="width: 60%;">2,300 cc, Diesel</td> </tr> <tr> <td>Drivetrain</td> <td>4x2, Manual Transmission</td> </tr> <tr> <td>Overall Dimension (L x W x H; mm)</td> <td>5,470 x 1,910 x 2,280</td> </tr> <tr> <td>Gross Vehicle Weight (kg)</td> <td>5,280</td> </tr> <tr> <td>Rated Payload (kg)</td> <td>3,000</td> </tr> <tr> <td>Cabin Seating Capacity</td> <td>2</td> </tr> </table>	Piston Displacement / Fuel	2,300 cc, Diesel	Drivetrain	4x2, Manual Transmission	Overall Dimension (L x W x H; mm)	5,470 x 1,910 x 2,280	Gross Vehicle Weight (kg)	5,280	Rated Payload (kg)	3,000	Cabin Seating Capacity	2
Piston Displacement / Fuel	2,300 cc, Diesel												
Drivetrain	4x2, Manual Transmission												
Overall Dimension (L x W x H; mm)	5,470 x 1,910 x 2,280												
Gross Vehicle Weight (kg)	5,280												
Rated Payload (kg)	3,000												
Cabin Seating Capacity	2												
													

5	REASONS FOR CLASSIFICATION
	<p>Note 3 to Chapter 87 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 87.06.</p> <p>Heading 87.04 of the AHTN 2017 covers motor vehicles for the transport of goods. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers among others, ordinary lorries (trucks) and vans (flat, tarpaulin-covered, closed, etc).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8704.22.29, with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, 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><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	  <p style="font-size: small;">Republic of the Philippines TARIFF COMMISSION 18-G0756</p>

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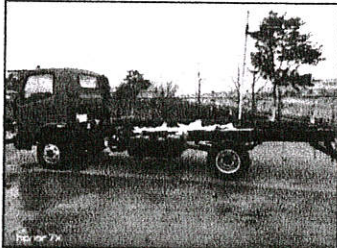
REPUBLIC OF THE PHILIPPINES



TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8704.22.59 MFN – 20% ad valorem ACFTA – 5% ad valorem		18-705
		3	DATE ISSUED
			JAN 24 2019

4	DESCRIPTION OF GOOD												
	“WUZHENG 4 x 2 6-WHEELER LIGHT TRUCK, Model: FD3JKL01E5”												
	<p>Based on the technical specifications submitted, subject article is a brand-new, rear-wheel-driven motor chassis fitted with a cab to be imported completely built-up (CBU). It has the following specifications :</p> <table border="1" style="width: 100%;"> <tr> <td>Piston Displacement / Fuel</td> <td>3,800 cc, Diesel</td> </tr> <tr> <td>Drivetrain</td> <td>4 x 2, 6-wheeler</td> </tr> <tr> <td>Overall Dimension (L x W x H; mm)</td> <td>6,995 x 2,310 x 2,390</td> </tr> <tr> <td>Gross Vehicle Weight (kg)</td> <td>12,165</td> </tr> <tr> <td>Rated Payload (kg)</td> <td>8,000</td> </tr> <tr> <td>Cabin Seating Capacity</td> <td>3</td> </tr> </table> 	Piston Displacement / Fuel	3,800 cc, Diesel	Drivetrain	4 x 2, 6-wheeler	Overall Dimension (L x W x H; mm)	6,995 x 2,310 x 2,390	Gross Vehicle Weight (kg)	12,165	Rated Payload (kg)	8,000	Cabin Seating Capacity	3
Piston Displacement / Fuel	3,800 cc, Diesel												
Drivetrain	4 x 2, 6-wheeler												
Overall Dimension (L x W x H; mm)	6,995 x 2,310 x 2,390												
Gross Vehicle Weight (kg)	12,165												
Rated Payload (kg)	8,000												
Cabin Seating Capacity	3												

5	REASONS FOR CLASSIFICATION
	<p>Note 3 to Chapter 87 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 87.06.</p> <p>Heading 87.04 of the AHTN 2017 covers motor vehicles for the transport of goods. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers among others, ordinary lorries (trucks) and vans (flat, tarpaulin-covered, closed, etc).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8704.22.59, with a Most Favoured Nation (MFN) rate of duty of 20% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, 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><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	  18-00758

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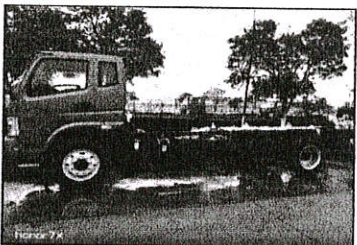
REPUBLIC OF THE PHILIPPINES

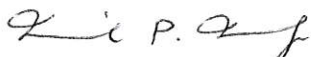


TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8704.22.59 MFN – 20% ad valorem ACFTA – 5% ad valorem		18-706
		3	DATE ISSUED
			JAN 24 2019

4	DESCRIPTION OF GOOD												
	“WUZHENG 4 x 2 6-WHEELER LIGHT TRUCK, Model: FD3MKM01D6”												
	<p>Based on the technical specifications submitted, subject article is a brand-new, rear-wheel-driven motor chassis fitted with a cab to be imported completely built-up (CBU). It has the following specifications :</p> <table border="1" style="width: 100%;"> <tr> <td>Piston Displacement / Fuel</td> <td>4,100 cc, Diesel</td> </tr> <tr> <td>Drivetrain</td> <td>4 x 2, 6-wheeler</td> </tr> <tr> <td>Overall Dimensions (L x W x H; mm)</td> <td>8,360 x 2,310 x 2,560</td> </tr> <tr> <td>Gross Vehicle Weight (kg)</td> <td>17,095</td> </tr> <tr> <td>Rated Payload (kg)</td> <td>12,000</td> </tr> <tr> <td>Cabin Seating Capacity</td> <td>3</td> </tr> </table> 	Piston Displacement / Fuel	4,100 cc, Diesel	Drivetrain	4 x 2, 6-wheeler	Overall Dimensions (L x W x H; mm)	8,360 x 2,310 x 2,560	Gross Vehicle Weight (kg)	17,095	Rated Payload (kg)	12,000	Cabin Seating Capacity	3
Piston Displacement / Fuel	4,100 cc, Diesel												
Drivetrain	4 x 2, 6-wheeler												
Overall Dimensions (L x W x H; mm)	8,360 x 2,310 x 2,560												
Gross Vehicle Weight (kg)	17,095												
Rated Payload (kg)	12,000												
Cabin Seating Capacity	3												

5	REASONS FOR CLASSIFICATION
	<p>Note 3 to Chapter 87 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 87.06.</p> <p>Heading 87.04 of the AHTN 2017 covers motor vehicles for the transport of goods. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers among others, ordinary lorries (trucks) and vans (flat, tarpaulin-covered, closed, etc).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8704.22.59, with a Most Favoured Nation (MFN) rate of duty of 20% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, 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>MARILOU P. MENDOZA Chairperson</p>
	  <p>18-00757</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 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2 TCC (AR) NO.
AHTN 7308.90.99 MFN - 10% ad valorem	18-735
	3 DATE ISSUED
	JAN 30 2019

4 | **DESCRIPTION OF GOOD**

“MEISER® FLOOR GRATING, MODELS: M3061A and M3062A”

Based on the brochure and engineering plan submitted, subject articles are hot-dip galvanized, load-bearing steel gratings used as platform floorings for various structures installed in refineries, power stations, steel mills, mines, and in oil platforms. Made of welded bars, angles, shapes and sections of steel, conforming to steel grade S235JR, their specifications are as follows:

MODEL	(L x W)	Distance between Cross Bars (mm)	Distance between Bearing Bars (mm)	Thickness of Bearing Bars (mm)	Depth of Bearing Bars (mm)
M3062A1000/1000	Mesh 1000L x 1000B	66	22	2.0	L30
M3061A1000/1000	Mesh 1000L x 1000B	66	11	2.0	L30

5 | **REASONS FOR CLASSIFICATION**

Heading 73.08 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers structures and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; 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 this heading covers complete or incomplete metal structures, as well as parts of structures. 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 articles are classified under AHTN 2017 subheading 7308.90.99, 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



Republic of the Philippines
TARIFF COMMISSION



18-00760

2019-02-014 P-10



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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3002.12.90 MFN - 3% ad valorem		18-738
		3	DATE ISSUED
			JAN 24 2019

4 DESCRIPTION OF GOOD

“AP 920™ ANIMAL PLASMA PROTEIN”

Based on the product specifications, process flowchart, certificate of origin, certificate of product registration from the Bureau of Animal Industry (BAI), and sample submitted, subject article is a feed additive preparation in the form of off-white to beige powder. It is composed of albumin and globulin proteins obtained by spray-drying bovine animal plasma. Packed in 25-kg bags, subject article is added to animal feed at 0.5% to 5% as a source of dietary protein for pigs, swine breeders, poultry, fish, and shrimp.

5 REASONS FOR CLASSIFICATION

Heading 30.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, *inter alia*, the following products derived from blood (including vascular endothelial cells): “normal” sera, human normal immunoglobulin, blood fractions and truncated variants (parts) thereof with enzymatic properties/activity, plasma, thrombin, fibrinogen, fibrin and other blood coagulation factors, thrombomodulin, blood globulins, serum globulins, and haemoglobin.

In view thereof, subject article is classified under AHTN 2017 subheading 3002.12.90, with a Most Favoured Nation (MFN) rate of duty of 3% 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



Republic of the Philippines
 TARIFF COMMISSION



18-00752

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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

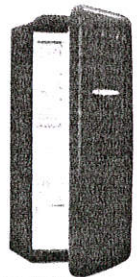
1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8418.21.90 MFN - 10% ad valorem		19-009
		3	DATE ISSUED
			JAN 30 2019

4 DESCRIPTION OF GOOD

“SMEG REFRIGERATOR, MODEL: FAB 28 SERIES”

Based on the brochures submitted, subject article is a compression-type, combined refrigerator-freezer designed for household use. Available in different colours, it is fitted with a single external door and has the following specifications:

Model	Total Storage Volume (l)	Dimensions (HxWxD; mm)	Electrical Connection	Color
FAB28KBLR	268	1,460 x 600 x 700	220-240 V, 50/60 Hz	Black
FAB28KRDR				Red
FAB28KCRR				Cream
FAB28KPBR				Pastel Blue
FAB28KPKR				Pink



5 REASONS FOR CLASSIFICATION

Heading 84.18 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, refrigerators, freezers and other refrigerating or freezing equipment, electric or other. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the refrigerators and refrigerating equipment of this heading are in the main machines or assemblies of apparatus for the production, in a continuous cycle of operations, of low temperatures (in the region of 0 °C or less) at the active cooling element, by the absorption of the latent heat of evaporation of liquefied gases (e.g., ammonia, halogenated hydrocarbons), of volatile liquids or, in the case of certain marine types, of water.

In view thereof, subject article is classified under AHTN 2017 subheading 8418.21.90, 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



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2017 AHTN CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8516.71.00		19-011
	MFN – 3% ad valorem	3	DATE ISSUED
			JAN 25 2019

4	DESCRIPTION OF GOOD														
	“SMEG ESPRESSO COFFEE MACHINE, Model: ECF01 SERIES”														
	<p>Based on the technical specifications submitted, subject article is a mains-connected, domestic-type coffee machine that produces <i>espresso</i>. It has a thermoblock heating system that boils water into pressurized steam to extract thick coffee concentrate from ground roasted coffee beans. Subject article includes a ground coffee filter holder and a removable water tank, with a stainless steel and plastic housing. With 1950's retro style design and available in four (4) different colours, its specifications are as follows:</p>														
	<table border="1" style="width: 100%;"> <tr> <td style="width: 60%;">Water tank capacity (litre)</td> <td style="text-align: center;">1</td> </tr> <tr> <td>Coffee filter holder</td> <td style="text-align: center;">½ cup</td> </tr> <tr> <td>Steam pressure (bar)</td> <td style="text-align: center;">15</td> </tr> <tr> <td>Power (W)</td> <td style="text-align: center;">1,350</td> </tr> <tr> <td>Electrical requirements</td> <td style="text-align: center;">220 – 240 V / 50/60 Hz</td> </tr> <tr> <td>Overall dimensions (W x D x H) (mm)</td> <td style="text-align: center;">149 x 330 x 303</td> </tr> <tr> <td>Net weight (kg)</td> <td style="text-align: center;">5</td> </tr> </table>	Water tank capacity (litre)	1	Coffee filter holder	½ cup	Steam pressure (bar)	15	Power (W)	1,350	Electrical requirements	220 – 240 V / 50/60 Hz	Overall dimensions (W x D x H) (mm)	149 x 330 x 303	Net weight (kg)	5
Water tank capacity (litre)	1														
Coffee filter holder	½ cup														
Steam pressure (bar)	15														
Power (W)	1,350														
Electrical requirements	220 – 240 V / 50/60 Hz														
Overall dimensions (W x D x H) (mm)	149 x 330 x 303														
Net weight (kg)	5														

5	REASONS FOR CLASSIFICATION
	<p>Heading 85.16 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, other electro-thermic appliances of a kind used for domestic purposes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group includes all electro-thermic machines and appliances provided they are normally used in the household. It includes, among others, coffee or tea makers (including percolators).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8516.71.00, with a Most Favoured Nation (MFN) rate of duty of 3% 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>MARILOU P. MENDOZA Chairperson</p>
	<p>Republic of the Philippines TARIFF COMMISSION</p> <p>18-00759</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 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 8516.50.00		19-013	
MFN - 3% ad valorem		3	DATE ISSUED
		JAN 24 2019	

4	DESCRIPTION OF GOOD																					
“SMEG MICROWAVE OVEN, MODELS: SF4309MXK and SF4101MSK”																						
<p>Based on the brochures submitted, subject articles are domestic microwave ovens equipped with heating element, glass door, and mechanical/digital control system for cooking and heating food. Their specifications are:</p>																						
<table border="1"> <tr> <td>Model</td> <td>SF4309MXK</td> <td>SF4101MSK</td> </tr> <tr> <td>Cooking Method</td> <td colspan="2">Microwave with grill</td> </tr> <tr> <td>Min./Max. Temperature</td> <td colspan="2">50 °C/250 °C</td> </tr> <tr> <td>Usable Volume</td> <td colspan="2">40 liters</td> </tr> <tr> <td>Microwave Power</td> <td colspan="2">1,000 W</td> </tr> <tr> <td>Grill Power</td> <td colspan="2">1,500 W</td> </tr> <tr> <td>Connection Rating</td> <td colspan="2">3,300 W</td> </tr> </table>		Model	SF4309MXK	SF4101MSK	Cooking Method	Microwave with grill		Min./Max. Temperature	50 °C/250 °C		Usable Volume	40 liters		Microwave Power	1,000 W		Grill Power	1,500 W		Connection Rating	3,300 W	
Model	SF4309MXK	SF4101MSK																				
Cooking Method	Microwave with grill																					
Min./Max. Temperature	50 °C/250 °C																					
Usable Volume	40 liters																					
Microwave Power	1,000 W																					
Grill Power	1,500 W																					
Connection Rating	3,300 W																					

5	REASONS FOR CLASSIFICATION
<p>Heading 85.16 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, other electro-thermic appliances of a kind used for domestic purposes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group includes all electro-thermic machines and appliances provided they are normally used in the household. It includes, among others, microwave ovens.</p> <p>In view thereof, subject articles, being essentially microwave ovens for household use, are classified under AHTN 2017 subheading 8516.50.00, with a Most Favoured Nation (MFN) rate of duty of 3% 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>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>	
  <p>18-00753</p>	

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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2017 AHTN CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8516.71.00 MFN – 3% ad valorem		19-018
		3	DATE ISSUED
			JAN 30 2019

4	DESCRIPTION OF GOOD												
	“SMEG COFFEE MACHINE, Models: CMS6451X (CLASSICA) and CMS4101S (LINEA)”												
	Based on the technical specifications submitted, subject articles are mains-connected, domestic-type coffee machines. These are designed to make and dispense different types of hot coffee drinks via digital control panel. Their specifications are as follows:												
	<table border="1" style="width: 100%;"> <tr> <td style="width: 70%;">Water tank capacity (litre)</td> <td style="text-align: center;">1.8</td> </tr> <tr> <td>Coffee granule container capacity (g)</td> <td style="text-align: center;">220</td> </tr> <tr> <td>Steam pressure (bar)</td> <td style="text-align: center;">15</td> </tr> <tr> <td>Power (W)</td> <td style="text-align: center;">1,350</td> </tr> <tr> <td>Electrical requirements</td> <td style="text-align: center;">220-240 V / 50/60 Hz</td> </tr> <tr> <td>Front dimensions (L x H) (cm)</td> <td style="text-align: center;">60 x 45</td> </tr> </table>	Water tank capacity (litre)	1.8	Coffee granule container capacity (g)	220	Steam pressure (bar)	15	Power (W)	1,350	Electrical requirements	220-240 V / 50/60 Hz	Front dimensions (L x H) (cm)	60 x 45
Water tank capacity (litre)	1.8												
Coffee granule container capacity (g)	220												
Steam pressure (bar)	15												
Power (W)	1,350												
Electrical requirements	220-240 V / 50/60 Hz												
Front dimensions (L x H) (cm)	60 x 45												

5	REASONS FOR CLASSIFICATION
	<p>Heading 85.16 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, other electro-thermic appliances of a kind used for domestic purposes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group includes all electro-thermic machines and appliances provided they are normally used in the household. It includes, among others, coffee or tea makers (including percolators).</p> <p>In view thereof, subject articles are classified under AHTN 2017 subheading 8516.71.00, with a Most Favoured Nation (MFN) rate of duty of 3% 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>Mari Lou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p>
	  <p>18-00762</p>

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

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8516.79.90		19-019
	MFN - 7% ad valorem	3	DATE ISSUED
			JAN 22 2019

4	DESCRIPTION OF GOOD																
	“SMEG WARMING DRAWER, MODELS: CPR315X and CPR115S”																
	<p>Based on the brochures submitted and instruction manual from the supplier’s website, subject articles are electro-thermic household kitchen appliances used for reheating and defrosting food, and for warming cups and dishes. With stainless steel body, these appliances are equipped with warm air circulation system through a fan that distributes the heat generated by an electrical heating element throughout the interior. Having a thermostat that allows the user to define and control the temperature, subject articles have the following specifications:</p>																
	 CPR315X	 CPR115S															
	<table border="1"> <thead> <tr> <th>Model</th> <th>CPR315X</th> <th>CPR115S</th> </tr> </thead> <tbody> <tr> <td>Maximum load weight (kg), Inside drawer</td> <td style="text-align: center;">15</td> <td style="text-align: center;">15</td> </tr> <tr> <td>Capacity (litres)</td> <td style="text-align: center;">21</td> <td style="text-align: center;">21</td> </tr> <tr> <td>Temperature range</td> <td style="text-align: center;">Up to 80 °C</td> <td style="text-align: center;">Up to 80 °C</td> </tr> <tr> <td>Power heating element (W)</td> <td style="text-align: center;">400</td> <td style="text-align: center;">400</td> </tr> </tbody> </table>	Model	CPR315X	CPR115S	Maximum load weight (kg), Inside drawer	15	15	Capacity (litres)	21	21	Temperature range	Up to 80 °C	Up to 80 °C	Power heating element (W)	400	400	
Model	CPR315X	CPR115S															
Maximum load weight (kg), Inside drawer	15	15															
Capacity (litres)	21	21															
Temperature range	Up to 80 °C	Up to 80 °C															
Power heating element (W)	400	400															

5	REASONS FOR CLASSIFICATION
	<p>Heading 85.16 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, other electro-thermic appliances of a kind used for domestic purposes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group includes all electro-thermic machines and appliances provided they are normally used in the household. It includes, among others, plate warmers and food warmers.</p> <p>In view thereof, subject articles are classified under AHTN 2017 subheading 8516.79.90, with a Most Favoured Nation (MFN) rate of duty of 7% 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>  MARILOU P. MENDOZA Chairperson
	  18-00751

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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
		19-020	
		3	DATE ISSUED
AHTN 3901.40.00 MFN - 3% ad valorem		JAN 24 2019	

4 DESCRIPTION OF GOOD

“CYNPOL® LL6117SHA”

Based on the product specifications and safety data sheet submitted, subject article is an ethylene-hexene copolymer resin, containing by weight less than 93% ethylene and more than 7% 1-hexene, with slip and anti-block additives. It is in the form of translucent white solid having a melt flow index of 0.9 g/10 minutes at 190°C and a density of 0.917 g/cm³. Packed in 25-kg polyethylene (PE) bags, subject article is used in the manufacture of trash bags, liners for trash cans, ice bags, and general packaging.

5 REASONS FOR CLASSIFICATION

Note 4 to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that the expression “copolymers” covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including copolycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.

Furthermore, Note 6(b) to this Chapter states that in headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

Heading 39.01 of the AHTN 2017 covers polymers of ethylene, in primary forms.

In view thereof, subject article is classified under AHTN 2017 subheading 3901.40.00, with a Most Favoured Nation (MFN) rate of duty of 3% 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

MARILOU P. MENDOZA
Chairperson

