



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS

MANILA 1099

*Edy*  
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, AOCG

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

**DATE :** February 22, 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 30 January to 14 February 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
18-646	"HAVENS BASIS-SPORTBROK (HAVENS BASIS-SPORT CUBES)"	2309.90.20	MFN – Zero
18-647	"HAVENS GASTRO <sup>+</sup> "	2309.90.20	MFN – Zero



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
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19-022	"AERMOTOR® PRO-SOURCE™ FIBREWOUND PRESSURE TANK, MODEL: PSC-48-14"	8479.89.40	MFN – 1% Ad Valorem
19-025	"BUNN® INFUSION SERIES® COFFEE BREWER, MODEL: ICB TWIN SH 51200.0100"	8419.81.10	MFN – Zero
19-026	"BASF AMMONIUM BICARBONATE SH (FOOD GRADE)"	2836.99.90	MFN – 1% Ad Valorem
19-029	"NESTEA® CRANBERRY RED TEA (25g)"	2101.20.90	MFN – 10% Ad Valorem ATIGA – Zero*
19-030	"NESTEA® APPLE BLEND ICED TEA (25g and 250g)"	2101.20.90	MFN – 10% Ad Valorem ATIGA – Zero*
19-031	"NESTEA® HONEY BLEND ICED TEA (25g and 250g)"	2101.20.90	MFN – 10% Ad Valorem ATIGA – Zero*
<b>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</b>			

**For your information, guidance and strict compliance.**

**CC: COMMISSIONER OF CUSTOMS**

2019-02-036 P.2

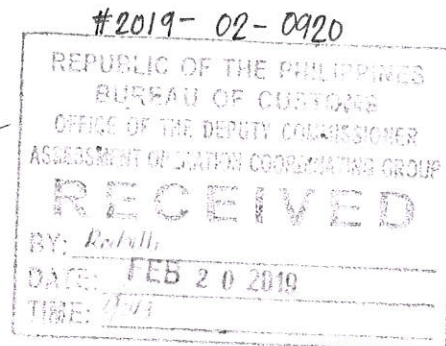
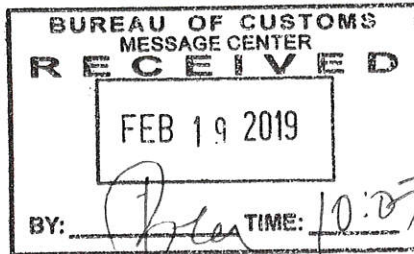


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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 19-016

15 February 2019



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



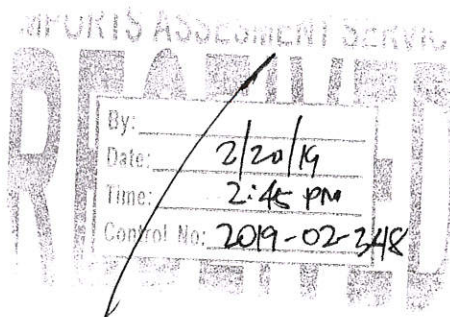
Dear **Commissioner Guerrero**:

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*), and Section 9 of Commission Order No. 2018-1 (*Rules of Procedure on Disputes Involving Tariff Classification*), this Commission is pleased to furnish your good Office with original copies of eight (8) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 18-646, 18-647, 19-022, 19-025, 19-026, 19-029, 19-030, and 19-031, and one (1) Tariff Classification Dispute Ruling with TCC (DR) No. 18-025, issued by this Commission from 30 January to 14 February 2019.

Thank you.

Very truly yours,

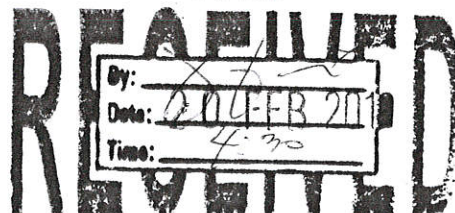
**MARILOU P. MENDOZA**  
Chairperson



Encl: As stated.

cc: *The Secretary*  
*Department of Finance*  
*Manila*

OFFICE OF THE DIRECTOR  
IAS





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 2309.90.20</b> <b>MFN - Zero</b>		<b>18-646</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>FEB 06 2019</b>

**4 DESCRIPTION OF GOOD**

**“HAVENS BASIS-SPORTBROK (HAVENS BASIS-SPORT CUBES)”**

Based on the product brochure and technical specifications submitted, subject article is a supplement preparation for horse feed, in the form of pellets, composed of barley, wheat middlings, corn, wheat, monocalcium phosphate, and vitamins, among others. Packed in 25-kg bags, subject article is mixed with other feed and fed with hay at a ratio depending on the body weight, age, breed, and exercise level of horses.



**5 REASONS FOR CLASSIFICATION**

Heading 23.09 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, preparations for supplementing (balancing) farm-produced feed (feed supplements). Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced animal diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients. Although, qualitatively, these preparations have much the same composition as those described in complete feeds, they are distinguished by a relatively high content of one particular nutrient.

In view thereof, subject article is classified under AHTN 2017 subheading 2309.90.20, 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.

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)

<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2309.90.20 MFN - Zero		18-647
		<b>3</b>	<b>DATE ISSUED</b>
			FEB 04 2019

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
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**“HAVENS GASTRO+”**

Based on the product brochure and technical specifications submitted, subject article is a feed supplement preparation, in the form of pellets, composed of alfalfa, wheat bran, soybean hulls, lysine, and methionine, among others. It is formulated for horses and ponies who suffer from digestive problems or stomach ulcers and is ideal for equine used in sporting activities. Packed in 20-kg bags, subject article is mixed with other feeds and fed with unlimited roughage (fibers).



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
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Heading 23.09 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, preparations for supplementing (balancing) farm-produced feed (feed supplements). Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced animal diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients. Although, qualitatively, these preparations have much the same composition as those described in complete feeds, they are distinguished by a relatively high content of one particular nutrient.

In view thereof, subject article is classified under AHTN 2017 subheading 2309.90.20, 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.

FOR THE COMMISSION



**MARILOU P. MENDOZA**  
 Chairperson



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 8479.89.40</b> <b>MFN - 1% ad valorem</b>		<b>19-022</b>
		<b>3</b>	<b>DATE ISSUED</b>
			FEB 04 2019

**4 DESCRIPTION OF GOOD**

**AERMOTOR® PRO-SOURCE™ FIBREWOUND PRESSURE TANK,  
MODEL: PSC-48-14**

Based on the brochure submitted, subject article is a composite tank designed with durable fiberglass-wound outer shell and a heavy-gauge butyl air cell. Used for storing fresh-water and providing it when needed, subject article has the following specifications:

<b>Capacity (L)</b>	181.6
<b>Dimensions (H x D) (in)</b>	43.6 x 21
<b>Max. Operating Pressure (psi)</b>	125
<b>Max. Internal Water Temperature (°C)</b>	49
<b>Max. Ambient Air Temperature (°C)</b>	49



**5 REASONS FOR CLASSIFICATION**

Heading 84.79 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the many and varied machine covered by this heading include, among others, hydraulic accumulators, for keeping in reserve an amount of liquid under pressure in order to give an even rate of flow of feed pressure to hydraulic machinery.

In view thereof, subject article is classified under AHTN 2017 subheading 8479.89.40, with a Most Favoured Nation (MFN) rate of duty of 1% 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



19-00001



REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

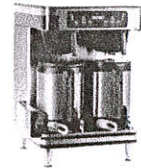
<b>1</b> <b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>  <b>AHTN 8419.81.10</b> <b>MFN - Zero</b>	<b>2</b> <b>TCC (AR) NO.</b> <b>19-025</b>
	<b>3</b> <b>DATE ISSUED</b> <b>FEB 14 2019</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
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**BUNN® INFUSION SERIES® COFFEE BREWER, MODEL: ICB TWIN SH 51200.0100**

Based on the brochure submitted, subject article is a programmable, countertop coffee brewer with stainless steel finish. It can produce 280 cups of brewed coffee in an hour through its two (2) brew chambers. Ideal for coffee shops, restaurants, and other food service establishments, subject article has the following specifications:

<b>Dimension (H x D x W)</b>	83.6 x 59.4 x 55.6 cm
<b>Power rating</b>	120/240 V; 25 A; 6000 W; 60 Hz



Subject article is to be imported with the thermal servers.

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
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Heading 84.19 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, machinery, plant, or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilizing, pasteurizing, steaming, drying, evaporating, vaporizing, condensing or cooling, other than machinery or plant of a kind used for domestic purposes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, specialised heating or cooking apparatus which are not normally used in the household (e.g., counter-type coffee percolators, tea or milk urns, steam kettles, etc., used in restaurants, canteens, etc.; steam-heated cookers, hot-plates, warming cupboards, drying cabinets, etc.; deep-fat friers).

In view thereof, subject article is classified under AHTN 2017 subheading 8419.81.10, 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.

FOR THE COMMISSION



Republic of the Philippines  
TARIFF COMMISSION



19-00011

**MARILOU P. MENDOZA**  
 Chairperson



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 2836.99.90</b> <b>MFN - 1% ad valorem</b>		<b>19-026</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>FEB 14 2019</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“BASF AMMONIUM BICARBONATE SH (FOOD GRADE)”</b>
	<p>Based on the material safety data sheet submitted, subject article is a food grade additive containing 100% ammonium hydrogencarbonate. It is in the form of white, crystalline powder with ammonia-like odour. It has the following chemical structure:</p>
	$\text{HO}-\overset{\text{O}}{\parallel}-\text{ONH}_2$
	<p>Packed in 25-kg plastic film bags, subject article is used primarily as a leavening or raising agent in the baking process.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 28.36 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among other, carbonates. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that subject to the exclusions mentioned in the introduction to this sub-Chapter, this heading covers, among others, carbonates (neutral carbonates, hydrogencarbonates or bicarbonates, basic carbonates) - metal salts of the non-isolated carbonic acid (H<sub>2</sub>CO<sub>3</sub>), whose anhydride (CO<sub>2</sub>) falls in heading 28.11.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2836.99.90, 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>
	<p>FOR THE COMMISSION</p> <p> <b>MARILOU P. MENDOZA</b> Chairperson</p>
	 





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 2101.20.90</b> <b>MFN - 10% ad valorem</b> <b>ATIGA - Zero</b>		<b>19-029</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>FEB 12 2019</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
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**“NESTEA® CRANBERRY RED TEA (25 g)”**

Based on the certificate of composition, manufacturing process flowchart, product label, and sample submitted, subject article is a fruit-flavoured powdered tea preparation, consisting of sugar, acidity regulator, tea powder, food color, sweeteners, flavor, Vitamin C, and salt. Packed in 25-g foil bags, subject article is mixed with water to make fruit-flavoured tea beverages.



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
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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 this heading covers, among others, preparations with a basis of the coffee, tea or maté extracts, essences or concentrates. These are preparations based on extracts, essences or concentrates of coffee, tea or maté (and not on coffee, tea and maté themselves), and include extracts, etc., with added starches or other carbohydrates.

In view thereof, subject article is classified under AHTN 2017 subheading 2101.20.90, with a Most Favoured Nation (MFN) rate of duty of 10% 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

**MARILOU P. MENDOZA**  
Chairperson



19-00007



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 2101.20.90</b> <b>MFN - 10% ad valorem</b> <b>ATIGA - Zero</b>		<b>19-030</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>FEB 12 2019</b>

**4 DESCRIPTION OF GOOD****“NESTEA® APPLE BLEND ICED TEA (25 g and 250 g)”**

Based on the certificate of composition, manufacturing process flowchart, product label, and sample submitted, subject article is a fruit-flavoured powdered tea preparation, consisting of sugar, acidity regulator, tea powder, sweeteners, flavor, and Vitamin C. Packed in 25-g and 250-g foil bags, subject article is mixed with water to make fruit-flavoured tea beverages.

**5 REASONS FOR CLASSIFICATION**

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 this heading covers, among others, preparations with a basis of the coffee, tea or maté extracts, essences or concentrates. These are preparations based on extracts, essences or concentrates of coffee, tea or maté (and not on coffee, tea and maté themselves), and include extracts, etc., with added starches or other carbohydrates.

In view thereof, subject article is classified under AHTN 2017 subheading 2101.20.90, with a Most Favoured Nation (MFN) rate of duty of 10% 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

**MARILOU P. MENDOZA**  
Chairperson



Republic of the Philippines  
TARIFF COMMISSION



19-00008



REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

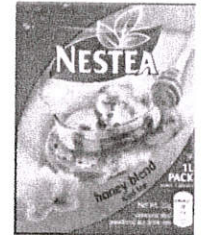
Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b> <b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>  <b>AHTN 2101.20.90</b> <b>MFN - 10% ad valorem</b> <b>ATIGA - Zero</b>	<b>2</b> <b>TCC (AR) NO.</b>
	<b>19-031</b>
	<b>3</b> <b>DATE ISSUED</b>
	<b>FEB 12 2019</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
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**“NESTEA® HONEY BLEND ICED TEA (25 g and 250 g)”**

Based on the certificate of composition, manufacturing process flowchart, product label, and sample submitted, subject article is a honey-flavoured powdered tea preparation, consisting of sugar, acidity regulator, tea powder, sweeteners, anti-caking agent, natural flavor, honey powder, and clouding agent. Packed in 25-g and 250-g foil bags, subject article is mixed with water to make flavoured tea beverages.



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
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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 this heading covers, among others, preparations with a basis of the coffee, tea or maté extracts, essences or concentrates. These are preparations based on extracts, essences or concentrates of coffee, tea or maté (and not on coffee, tea and maté themselves), and include extracts, etc., with added starches or other carbohydrates.

In view thereof, subject article is classified under AHTN 2017 subheading 2101.20.90, with a Most Favoured Nation (MFN) rate of duty of 10% 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

**MARILOU P. MENDOZA**  
Chairperson



Republic of the Philippines  
TARIFF COMMISSION



19-00009