

2019-06-006



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

Jan
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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 : June 04, 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 May 28-30, 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
19-096	"UNITED SHIHAO CTC 15% POWDER"	3003.20.00	MFN – 3% Ad Valorem ACFTA – Zero*
19-151	"EDS GLOBAL® POTABLE WATER PRESSURE TANK SERIES, VERTICAL TANKS WITH LEG"	8479.89.40	MFN – 1% Ad Valorem



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

MANILA 1099

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19-166	"ELO OPEN-FRAME TOUCHSCREEN MONITOR, MODEL: 2794L"	8528.52.00A	MFN – Zero ACFTA – Zero*
19-167	"ELO OPEN-FRAME TOUCHSCREEN MONITOR, MODEL: 1291L"	8528.52.00A	MFN – Zero ACFTA – Zero*
19-168	"ELO TOUCHSCREEN SIGNAGE, MODEL: 3202L"	8528.52.00A	MFN – Zero ACFTA – Zero*
19-169	"EDS GLOBAL® POTABLE WATER PRESSURE TANK SERIES, VERTICAL TANKS WITHOUT LEG"	8479.89.40	MFN – 1% Ad Valorem
19-170	"EDS GLOBAL® POTABLE WATER PRESSURE TANK SERIES, HORIZONTAL TANKS"	8479.89.40	MFN – 1% Ad Valorem
*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).			

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

2019-06-006



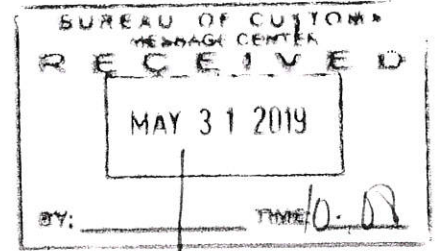
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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 19-074

30 May 2019

COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Port Area, Manila



BOC-09-02691

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 seven (07) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 19-096, 19-151, 19-166, 19-167, 19-168, 19-169, and 19-170, issued by this Commission from 28 – 30 May 2019.

Thank you.

Very truly yours,

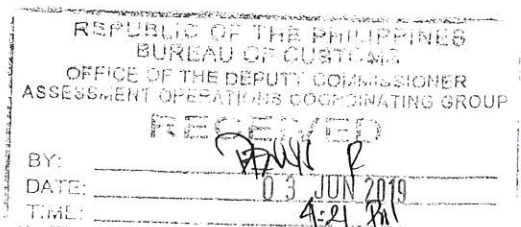
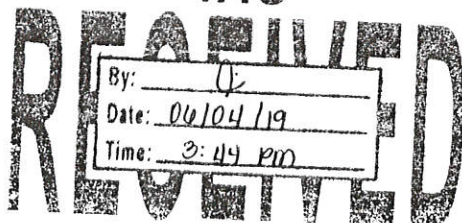
MariLou P. Mendoza
MARILOU P. MENDOZA
Chairperson



Encl: As stated.

cc: *The Secretary*
Department of Finance
Manila

OFFICE OF THE DIRECTOR
IAS



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

Telephone Numbers (632) 926-8731 / (632) 928-8419 / (632) 936-3315 / (632) 936-3318 • Fax Number (632) 921-7960

Website: tariffcommission.gov.ph • Philippine Tariff Finder: finder.tariffcommission.gov.ph • Email Address: info@tariffcommission.gov.ph

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 3003.20.00 MFN - 3% ad valorem ACFTA - Zero		19-096
		3	DATE ISSUED
			MAY 28 2019

4 DESCRIPTION OF GOOD

“UNITED SHIHAO CTC 15% POWDER”

Based on the certificate of product registration from the Bureau of Animal Industry (BAI), certificate of composition, product label, and photograph of packaging submitted, subject article is a feed preparation containing chlortetracycline hydrochloride (15%), mycelium, and calcium carbonate. It is in the form of powder and used for the treatment of systemic infections in poultry and livestock like pneumonia, typhoid, cholera, dysentery, and enteritis, among others, which are caused by chlortetracycline-sensitive organisms like mycoplasma, rickettsia, chlamydia, and viruses. Packed in 25-kg bags, subject article is administered to calves, swine, and chickens at a rate of 300 to 400 mg per ton of final feed for a period of five (5) to seven (7) days.

5 REASONS FOR CLASSIFICATION

Heading 30.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicinal preparations for use in the internal or external treatment or prevention of human or animal ailments. These preparations are obtained by mixing together two or more substances. This heading includes, among others, preparations containing a single pharmaceutical substance together with an excipient, sweetening agent, agglomerating agent, support, etc.

In view thereof, subject article is classified under AHTN 2017 subheading 3003.20.00, 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”.

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
MARILOU P. MENDOZA
 Chairperson



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 8479.89.40 MFN - 1% ad valorem		19-151
		3	DATE ISSUED
			MAY 30 2019

4 DESCRIPTION OF GOOD

**“EDS GLOBAL® POTABLE WATER PRESSURE TANK SERIES,
VERTICAL TANKS WITH LEG”**

Based on the brochure submitted, subject articles are hydro-pneumatic pressure tanks, composed of outer metal shell and inner ethylene propylene diene monomer (EPDM) or butyl membrane. The tanks have a maximum working pressure of 25 bars and are available in various colors (blue, almond, green, or red). Used for storing fresh water and providing it when needed, subject articles have the following specifications:

Model	Capacity (L)	Dimension (DxH) (mm)
EDS-50VL-PW	50	350 x 722
EDS-60VL-PW	60	350 x 800
EDS-80VL-PW	80	400 x 916
EDS-100VL-PW	100	500 x 886
EDS-150VL-PW	150	500 x 1085
EDS-200VL-PW	200	585 x 1100
EDS-300VL-PW	300	635 x 1230
EDS-500VL-PW	500	750 x 1530
EDS-750VL-PW	750	800 x 1720
EDS-850VL-PW	850	800 x 2020
EDS-1000VL-PW	1,000	800 x 2195
EDS-1500VL-PW	1,500	958 x 2350
EDS-2000VL-PW	2,000	1100 x 2450
EDS-2500VL-PW	2,500	1100 x 2700
EDS-3000VL-PW	3,000	1200 x 2700
EDS-4000VL-PW	4,000	1450 x 3100
EDS-5000VL-PW	5,000	1450 x 3400
EDS-10000VL-PW	10,000	1600 x 5900

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 machines 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 articles are 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.



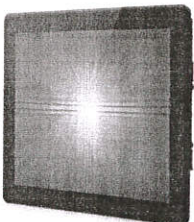
FOR THE COMMISSION



Mari Lou P. Mendoza
MARILOU P. MENDOZA
Chairperson

TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

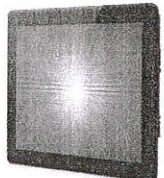
1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8528.52.00A MFN - Zero ACFTA - Zero		19-166
		3	DATE ISSUED
			MAY 30 2019


4	DESCRIPTION OF GOOD												
	“ELO OPEN-FRAME TOUCHSCREEN MONITOR, MODEL: 2794L”												
	<p>Based on the brochure and technical specifications submitted, subject article is an open-frame touchscreen liquid crystal display (LCD) monitor. It accepts signals from a desktop computer for it to display graphics and for its touchscreen to function. Designed to be used for kiosks, retail self-service, and industrial automation environments, subject article has the following specifications:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 35%;">Screen size / Resolution</td> <td>27-inch / Full HD 1920 x 1080 @ 60 Hz</td> </tr> <tr> <td>Touch Technology & Capacity</td> <td>Projected Capacitive (PCAP) - 10 Touch; Surface Acoustic Wave (SAW) - Single / Dual Touch</td> </tr> <tr> <td>Input voltage</td> <td>12VDC +/- 5%</td> </tr> <tr> <td>I/O ports</td> <td>USB type B / Serial COM (for touch), VGA, HDMI, display port, DC power input, RJ45 for OSD remote</td> </tr> <tr> <td>Shipping Dimensions (W x D x H; mm)</td> <td>782 x 530 x 200</td> </tr> <tr> <td>Weight (Packaged)</td> <td>10.2 kg</td> </tr> </table>	Screen size / Resolution	27-inch / Full HD 1920 x 1080 @ 60 Hz	Touch Technology & Capacity	Projected Capacitive (PCAP) - 10 Touch; Surface Acoustic Wave (SAW) - Single / Dual Touch	Input voltage	12VDC +/- 5%	I/O ports	USB type B / Serial COM (for touch), VGA, HDMI, display port, DC power input, RJ45 for OSD remote	Shipping Dimensions (W x D x H; mm)	782 x 530 x 200	Weight (Packaged)	10.2 kg
Screen size / Resolution	27-inch / Full HD 1920 x 1080 @ 60 Hz												
Touch Technology & Capacity	Projected Capacitive (PCAP) - 10 Touch; Surface Acoustic Wave (SAW) - Single / Dual Touch												
Input voltage	12VDC +/- 5%												
I/O ports	USB type B / Serial COM (for touch), VGA, HDMI, display port, DC power input, RJ45 for OSD remote												
Shipping Dimensions (W x D x H; mm)	782 x 530 x 200												
Weight (Packaged)	10.2 kg												
													

5	REASONS FOR CLASSIFICATION
	<p>Heading 85.28 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, monitors and projectors, not incorporating television reception apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes monitors capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71. This group includes monitors which are capable of accepting a signal from the central processing unit of an automatic data processing machine and provide a graphical presentation of the data processed. The monitors of this group may be characterised by the following features, among others, they are fitted with connectors characteristic of data processing systems (e.g., RS-232C interface, DIN, D-SUB, VGA, DVI, HDMI or DP (display port) connectors).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8528.52.00A, with a Most Favoured Nation (MFN) rate of duty of zero 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 style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>Mari Lou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p> <div style="display: flex; justify-content: space-around; align-items: center;">  <div style="text-align: center;">  19-00123 </div> </div>

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 8528.52.00A MFN - Zero ACFTA - Zero		19-167
		3	DATE ISSUED
			MAY 30 2019

4	<p style="text-align: center;">DESCRIPTION OF GOOD</p> <p style="text-align: center;">“ELO OPEN-FRAME TOUCHSCREEN MONITOR, MODEL: 1291L”</p> <p>Based on the brochure and technical specifications submitted, subject article is an open-frame touchscreen liquid crystal display (LCD) monitor. It accepts signals from a desktop computer for it to display graphics and for its touchscreen to function. Designed to be used for kiosks, retail self-service, and industrial automation environments, subject article has the following specifications:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 35%;">Screen size / Resolution</td> <td style="width: 65%;">12.1-inch / 800 x 600 @ 60 Hz</td> </tr> <tr> <td>Touch Technology & Capacity</td> <td>Projected Capacitive (PCAP) - 10 Touch; Surface Acoustic Wave (SAW) - Single Touch</td> </tr> <tr> <td>Input voltage</td> <td>12VDC +/- 5%</td> </tr> <tr> <td>I/O ports</td> <td>USB type B / Serial COM (for touch), VGA, HDMI, display port, DC power input, RJ45 for OSD remote</td> </tr> <tr> <td>Shipping Dimensions (W x D x H; mm)</td> <td>384 x 322 x 185</td> </tr> <tr> <td>Weight (Packaged)</td> <td>4.75 kg</td> </tr> </table> <div style="text-align: right; margin-top: 10px;">  </div>	Screen size / Resolution	12.1-inch / 800 x 600 @ 60 Hz	Touch Technology & Capacity	Projected Capacitive (PCAP) - 10 Touch; Surface Acoustic Wave (SAW) - Single Touch	Input voltage	12VDC +/- 5%	I/O ports	USB type B / Serial COM (for touch), VGA, HDMI, display port, DC power input, RJ45 for OSD remote	Shipping Dimensions (W x D x H; mm)	384 x 322 x 185	Weight (Packaged)	4.75 kg
Screen size / Resolution	12.1-inch / 800 x 600 @ 60 Hz												
Touch Technology & Capacity	Projected Capacitive (PCAP) - 10 Touch; Surface Acoustic Wave (SAW) - Single Touch												
Input voltage	12VDC +/- 5%												
I/O ports	USB type B / Serial COM (for touch), VGA, HDMI, display port, DC power input, RJ45 for OSD remote												
Shipping Dimensions (W x D x H; mm)	384 x 322 x 185												
Weight (Packaged)	4.75 kg												

5	<p style="text-align: center;">REASONS FOR CLASSIFICATION</p> <p>Heading 85.28 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, monitors and projectors, not incorporating television reception apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes monitors capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71. This group includes monitors which are capable of accepting a signal from the central processing unit of an automatic data processing machine and provide a graphical presentation of the data processed. The monitors of this group may be characterised by the following features, among others, they are fitted with connectors characteristic of data processing systems (e.g., RS-232C interface, DIN, D-SUB, VGA, DVI, HDMI or DP (display port) connectors).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8528.52.00A, with a Most Favoured Nation (MFN) rate of duty of zero 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 style="text-align: right; margin-top: 20px;">FOR THE COMMISSION</p> <div style="text-align: right; margin-top: 10px;">  MARILOU P. MENDOZA Chairperson </div>
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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 8528.52.00A MFN - Zero ACFTA - Zero		19-168
		3	DATE ISSUED
			MAY 30 2019

4 DESCRIPTION OF GOOD

“ELO TOUCHSCREEN SIGNAGE, MODEL: 3202L”

Based on the brochure submitted, subject article is a touchscreen monitor with built-in speakers. It is compatible with Elo computer modules (ECMs) and desktop computers using Windows® or Android operating systems (OS). Designed to be used as an interactive digital signage for public environments, subject article has the following specifications:

Screen size / Resolution		32-inch / Full HD 1920 x 1080 @ 60 Hz
Touch Technology and Capacity		Projected capacitive (PCAP) - 12 Touch; Infrared (IR) - 10 Touch
Input power		100-240 VAC, 50/60 Hz
I/O ports	Input	AC power input, USB type B (for touch), VGA, 2x HDMI, GPIO, display port, audio line-in
	Output	Audio headphone out, RJ45
Shipping Dimensions (WxDxH; mm)		885 x 200 x 580
Weight (Packaged)		PCAP: without ECMG3: 17.47 kg; IR: without ECMG3: 18.09 kg

5 REASONS FOR CLASSIFICATION

Heading 85.28 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, monitors and projectors, not incorporating television reception apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, monitors capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71. This group includes monitors which are capable of accepting a signal from the central processing unit of an automatic data processing machine and provide a graphical presentation of the data processed. The monitors of this group may be characterised by the following features, among others, they are fitted with connectors characteristic of data processing systems (e.g., RS-232C interface, DIN, D-SUB, VGA, DVI, HDMI or DP (display port) connectors).

In view thereof, subject article is classified under AHTN 2017 subheading 8528.52.00A, with a Most Favoured Nation (MFN) rate of duty of zero 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





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 8479.89.40 MFN - 1% ad valorem		19-169
		3	DATE ISSUED
			MAY 30 2019

4	DESCRIPTION OF GOOD																																	
	“EDS GLOBAL® POTABLE WATER PRESSURE TANK SERIES, VERTICAL TANKS WITHOUT LEG”																																	
	<p>Based on the brochure submitted, subject articles are hydro-pneumatic pressure tanks, composed of outer metal shell and inner ethylene propylene diene monomer (EPDM) or butyl membrane. The tanks have a maximum working pressure of 25 bars and are available in various colors (blue, almond, green, or red). Used for storing fresh water and providing it when needed, subject articles have the following specifications:</p>																																	
	<table border="1"> <thead> <tr> <th>Model</th> <th>Capacity (L)</th> <th>Dimension (DxH) (mm)</th> </tr> </thead> <tbody> <tr><td>EDS-2V-PW</td><td>2</td><td>160 x 220</td></tr> <tr><td>EDS-5V-PW</td><td>5</td><td>160 x 285</td></tr> <tr><td>EDS-8V-PW</td><td>8</td><td>200 x 355</td></tr> <tr><td>EDS-12V-PW</td><td>12</td><td>240 x 375</td></tr> <tr><td>EDS-19V-PW</td><td>19</td><td>270 x 385</td></tr> <tr><td>EDS-24V-PW</td><td>24</td><td>300 x 435</td></tr> <tr><td>EDS-240S-PW</td><td>24</td><td>350 x 300</td></tr> <tr><td>EDS-36V-PW</td><td>36</td><td>350 x 440</td></tr> <tr><td>EDS-50V-PW</td><td>50</td><td>350 x 590</td></tr> <tr><td>EDS-60V-PW</td><td>60</td><td>350 x 650</td></tr> </tbody> </table>	Model	Capacity (L)	Dimension (DxH) (mm)	EDS-2V-PW	2	160 x 220	EDS-5V-PW	5	160 x 285	EDS-8V-PW	8	200 x 355	EDS-12V-PW	12	240 x 375	EDS-19V-PW	19	270 x 385	EDS-24V-PW	24	300 x 435	EDS-240S-PW	24	350 x 300	EDS-36V-PW	36	350 x 440	EDS-50V-PW	50	350 x 590	EDS-60V-PW	60	350 x 650
Model	Capacity (L)	Dimension (DxH) (mm)																																
EDS-2V-PW	2	160 x 220																																
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EDS-19V-PW	19	270 x 385																																
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EDS-36V-PW	36	350 x 440																																
EDS-50V-PW	50	350 x 590																																
EDS-60V-PW	60	350 x 650																																

5	REASONS FOR CLASSIFICATION
	<p>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 machines 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.</p> <p>In view thereof, subject articles are classified under AHTN 2017 subheading 8479.89.40, 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>MARILOU P. MENDOZA Chairperson</p>
	<p>Republic of the Philippines TARIFF COMMISSION</p> <p>19-00126</p>



2019-06-006



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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 AHTN 8479.89.40 MFN - 1% ad valorem	2 TCC (AR) NO.
	19-170
	3 DATE ISSUED
MAY 30 2019	

4 DESCRIPTION OF GOOD																								
“EDS GLOBAL® POTABLE WATER PRESSURE TANK SERIES, HORIZONTAL TANKS”																								
<p>Based on the brochure submitted, subject articles are hydro-pneumatic pressure tanks, composed of outer metal shell and inner ethylene propylene diene monomer (EPDM) or butyl membrane. The tanks have a maximum working pressure of 25 bars and are available in various colors (blue, almond, green, or red). Used for storing fresh water and providing it when needed, subject articles have the following specifications:</p>																								
<table border="1"> <thead> <tr> <th>Model</th> <th>Capacity (L)</th> <th>Dimension (LxH) (mm)</th> </tr> </thead> <tbody> <tr> <td>EDS-19H-PW</td> <td>19</td> <td>305 x 415</td> </tr> <tr> <td>EDS-24H-PW</td> <td>24</td> <td>335 x 465</td> </tr> <tr> <td>EDS-36H-PW</td> <td>36</td> <td>385 x 440</td> </tr> <tr> <td>EDS-50H-PW</td> <td>50</td> <td>385 x 590</td> </tr> <tr> <td>EDS-60H-PW</td> <td>60</td> <td>385 x 650</td> </tr> <tr> <td>EDS-80H-PW</td> <td>80</td> <td>445 x 700</td> </tr> <tr> <td>EDS-100H-PW</td> <td>100</td> <td>545 x 680</td> </tr> </tbody> </table>	Model	Capacity (L)	Dimension (LxH) (mm)	EDS-19H-PW	19	305 x 415	EDS-24H-PW	24	335 x 465	EDS-36H-PW	36	385 x 440	EDS-50H-PW	50	385 x 590	EDS-60H-PW	60	385 x 650	EDS-80H-PW	80	445 x 700	EDS-100H-PW	100	545 x 680
Model	Capacity (L)	Dimension (LxH) (mm)																						
EDS-19H-PW	19	305 x 415																						
EDS-24H-PW	24	335 x 465																						
EDS-36H-PW	36	385 x 440																						
EDS-50H-PW	50	385 x 590																						
EDS-60H-PW	60	385 x 650																						
EDS-80H-PW	80	445 x 700																						
EDS-100H-PW	100	545 x 680																						

5 REASONS FOR CLASSIFICATION
<p>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 machines 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.</p> <p>In view thereof, subject articles are classified under AHTN 2017 subheading 8479.89.40, 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>

 Republic of the Philippines TARIFF COMMISSION 19-00127
FOR THE COMMISSION  MARILOU P. MENDOZA Chairperson

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