

2019-10-006



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 : 3 October 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 on 27 September 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 |
|----------|--|----------------|--------------------------------------|
| 19-403 | “WASHING MACHINE KIT 1 – TOP COVER ASSESSMLY PART NO: CBDYTA078PLA0” | 8450.90.10 | MFN – 3% Ad Valorem ACFTA – Zero* |
| 19-404 | “WASHING MACHINE KIT 1 – TOP COVER ASSESSMLY PART NO: CBDYTA072PLA0” | 8450.90.20 | MFN – 3% Ad Valorem ACFTA – Zero* |
| 19-405 | “WASHING MACHINE KIT 1 – TOP COVER ASSESSMLY PART NO: CBDYTA074PLA0” | 8450.90.20 | MFN – 3% Ad Valorem ACFTA – Zero* |

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| 19-406 | “WASHING MACHINE KIT 1 – TOP COVER ASSESSMLY PART NO: CBDYTA076PLA0” | 8450.90.20 | MFN – 3% Ad Valorem ACFTA – Zero* |
| 19-414 | “SAMSUNG WASHING MACHINE ADD WASH FRONT LOAD WITH ECO BUBBLE TECHNOLOGY MODEL: WW10K6410QX/TC” | 8450.20.00 | MFN – 1% Ad Valorem ATIGA – Zero* ACFTA – Zero* AKFTA - Zero* |
| 19-415 | “SAMSUNG TWIN TUB W/ EZ WASH 7.5KG MODEL: WT75H3200MG/TC” | 8450.12.90 | MFN – 10% Ad Valorem ACFTA – 5% Ad Valorem* AKFTA – 5% Ad Valorem* ATIGA – Zero* |
| 19-418 | “SAMSUNG TWIN TUB W/ EZ WASH 12 KG MODEL: WT12J4200MB/TC” | 8450.20.00 | MFN – 1% Ad Valorem ATIGA – Zero* ACFTA – Zero* AKFTA - Zero* |
| 19-422 | “SAMSUNG FRONT LOAD WASHER MODEL: WW60H5200EW/TC” | 8450.11.10 | MFN – 10% Ad Valorem ACFTA – 5% Ad Valorem* AKFTA – 5% Ad Valorem* ATIGA – Zero* |
| 19-424 | “SAMSUNG WASHING MACHINE TWIN TUB W/ EZ WASH TRAY 8.5 KG MODEL: WT85H3210MG/TC” | 8450.12.90 | MFN – 10% Ad Valorem ACFTA – 5% Ad Valorem* AKFTA – 5% Ad Valorem* ATIGA – Zero* |
| 19-426 | “SAMSUNG WASHING MACHINE, MODEL: WA90J5710SG/TC” | 8450.11.90 | MFN – 10% Ad Valorem ACFTA – 5% Ad Valorem* AKFTA – 5% Ad Valorem* ATIGA – Zero* |

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| 19-428 | "SAMSUNG FRONT LOAD WASHER WITH ADD WASH MODEL: WW75K5210YW/TC" | 8450.11.90 | MFN – 10% Ad Valorem ACFTA – 5% Ad Valorem* AKFTA – 5% Ad Valorem * ATIGA – Zero* |
| 19-432 | "SAMSUNG WASHING MACHINE TWIN TUB W/ AIR TURBO DRYING SYSTEM 14 KG MODEL: WT16J7PHC/XTC" | 8450.20.00 | MFN – 1% Ad Valorem ATIGA – Zero* ACFTA – Zero* AKFTA – Zero* |
| <i>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</i> | | | |

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

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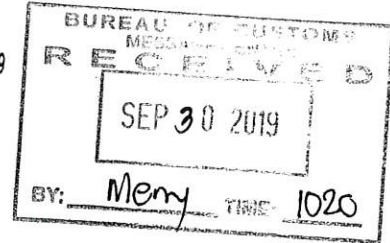
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 19-117

27 September 2019



BOC-09-07099



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) 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 twelve (12) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 19-403, 19-404, 19-405, 19-406, 19-414, 19-415, 19-418, 19-422, 19-424, 19-426, 19-428, and 19-432, issued by this Commission on 24 September 2019.

Thank you.

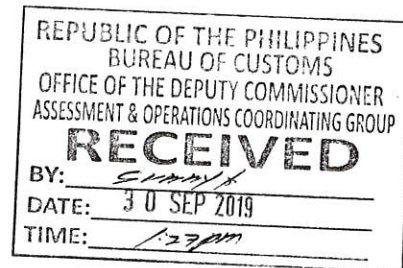
Very truly yours,

Mari Lou P. Mendoza
MARILOU P. MENDOZA
Chairperson



Encl: As stated.

cc: *The Secretary*
Department of Finance
Manila



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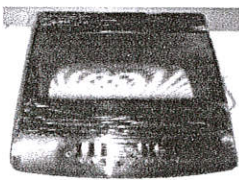
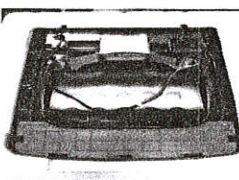
REPUBLIC OF THE PHILIPPINES



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 8450.90.10 MFN - 3% ad valorem ACFTA - Zero | | 19-403 |
| | | 3 | DATE ISSUED |
| | | | SEP 24 2019 |

| | |
|----------|--|
| 4 | DESCRIPTION OF GOOD |
| | <p>“WASHING MACHINE KIT 1 - TOP COVER ASSEMBLY, PART NO: CBDYTA078PLA0”</p> <p>Based on the technical specifications and parts list submitted, and sample shown, subject article is the top cover assembly of an 11-kg capacity fully-automatic washing machine. The major components include: the front and back top lids, 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> |

| | |
|----------|--|
| 5 | REASONS FOR CLASSIFICATION |
| | <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="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p> <p><i>[Signature]</i></p> <p>MARILOU P. MENDOZA Chairperson</p> </div> <div style="display: flex; justify-content: space-between; margin-top: 20px;">  <div style="text-align: center;">  <p>19-0037 1</p> </div> </div> |

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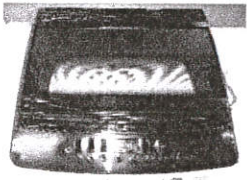
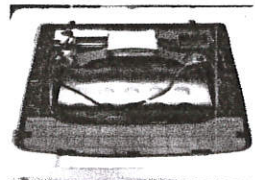
REPUBLIC OF THE PHILIPPINES

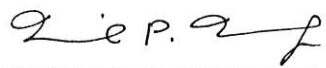
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

| | |
|--|---|
| <p>1 AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</p> <p style="text-align: center;">AHTN 8450.90.20 MFN - 3% ad valorem ACFTA - Zero</p> | <p>2 TCC (AR) NO.</p> <p style="text-align: center;">19-404</p> <p>3 DATE ISSUED</p> <p style="text-align: center;">SEP 24 2019</p> |
|--|---|

| |
|--|
| <p>4 DESCRIPTION OF GOOD</p> <p>“WASHING MACHINE KIT 1 - TOP COVER ASSEMBLY, PART NO: CBDYTA072PLA0”</p> <p>Based on the technical specifications and parts list submitted, and sample shown, subject article is the top cover assembly of a 6-kg capacity fully-automatic washing machine. The major components include: the front and back top lids, 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 580-mm x 570-mm x 655-mm carton boxes containing four (4) kits each.</p> <div style="display: flex; justify-content: space-around; align-items: center;">   </div> |
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| <p>5 REASONS FOR CLASSIFICATION</p> <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 8450.90.20, 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 data-bbox="295 1747 438 1892"> </div> <div data-bbox="550 1769 758 1881"> </div> <div data-bbox="877 1702 1228 1892" style="text-align: right;"> <p>FOR THE COMMISSION</p>  <p>MARILOU P. MENDOZA Chairperson</p> </div> </div> |
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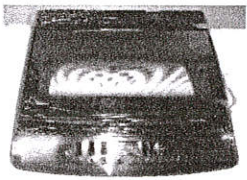
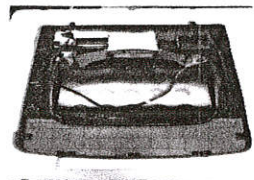
REPUBLIC OF THE PHILIPPINES



TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

| | | | |
|----------|--|----------|---------------------|
| 1 | AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| | AHTN 8450.90.20 MFN - 3% ad valorem ACFTA - Zero | | 19-405 |
| | | 3 | DATE ISSUED |
| | | | SEP 24 2019 |

| | |
|----------|--|
| 4 | DESCRIPTION OF GOOD |
| | <p>“WASHING MACHINE KIT 1 - TOP COVER ASSEMBLY, PART NO: CBDYTA074PLA0”</p> <p>Based on the technical specifications and parts list submitted, and sample shown, subject article is the top cover assembly of a 7-kg capacity fully-automatic washing machine. The major components include: the front and back top lids, 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 580-mm x 600-mm x 655-mm carton boxes containing four (4) kits each.</p> <div style="display: flex; justify-content: space-around; align-items: center;">   </div> |

| | |
|----------|--|
| 5 | REASONS FOR CLASSIFICATION |
| | <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 8450.90.20, 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="text-align: center;">   <p>19-00373</p> </div> <div style="text-align: right;"> <p>FOR THE COMMISSION</p> <p><i>[Signature]</i></p> <p>MARILOU P. MENDOZA Chairperson</p> </div> </div> |

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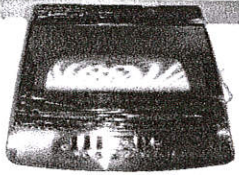
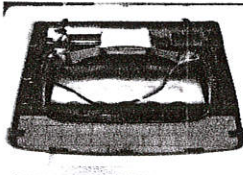
REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

| | |
|--|---|
| 1 AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY | 2 TCC (AR) NO. |
| <p style="text-align: center;">AHTN 8450.90.20 MFN - 3% ad valorem ACFTA - Zero</p> | <p style="text-align: center;">19-406</p> |
| | <p>3 DATE ISSUED</p> <p style="text-align: center;">SEP 24 2019</p> |

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|---|
| 4 DESCRIPTION OF GOOD |
| <p>“WASHING MACHINE KIT 1 - TOP COVER ASSEMBLY, PART NO: CBDYTA076PLA0”</p> <p>Based on the technical specifications and parts list submitted, and sample shown, subject article is the top cover assembly of a 9-kg capacity fully-automatic washing machine. The major components include: the front and back top lid, 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 640-mm x 640-mm x 635-mm carton boxes containing four (4) kits each.</p> <div style="display: flex; justify-content: space-around; align-items: center;">   </div> |

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| 5 REASONS FOR CLASSIFICATION |
| <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 8450.90.20, 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 data-bbox="300 1742 443 1881" data-label="Image"></div> <div data-bbox="564 1774 762 1877" data-label="Image"> <p style="text-align: center;">19-00374</p> </div> <div data-bbox="890 1713 1225 1892" data-label="Text"> <p>FOR THE COMMISSION</p> <p style="text-align: center;"><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p> </div> </div> |

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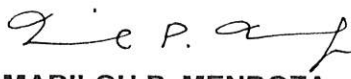


REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

| | | | |
|----------|---|----------|---------------------|
| 1 | AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| | AHTN 8450.20.00 MFN - 1% ad valorem ATIGA - Zero ACFTA - Zero AKFTA - Zero | | 19-414 |
| | | 3 | DATE ISSUED |
| | | | SEP 24 2019 |

| | | | | | | | | | |
|-----------------------------------|--|------------------------------|------|-------------------------|------|-----------------------------------|-----------------|------------------------|----|
| 4 | DESCRIPTION OF GOOD | | | | | | | | |
| | “SAMSUNG WASHING MACHINE ADD WASH FRONT LOAD WITH ECO BUBBLE TECHNOLOGY, MODEL: WW10K6410QX/TC” | | | | | | | | |
| | <p>Based on the brochure submitted, subject article is a fully-automatic front-loading washing machine with the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="padding: 2px;">Washing Capacity (kg)</td> <td style="padding: 2px;">10.5</td> </tr> <tr> <td style="padding: 2px;">Spin Speed (rpm)</td> <td style="padding: 2px;">1400</td> </tr> <tr> <td style="padding: 2px;">Net Dimension (WxHxD) (mm)</td> <td style="padding: 2px;">600 x 850 x 600</td> </tr> <tr> <td style="padding: 2px;">Net Weight (kg)</td> <td style="padding: 2px;">71</td> </tr> </table> <div style="text-align: right; margin-top: 10px;">  </div> | Washing Capacity (kg) | 10.5 | Spin Speed (rpm) | 1400 | Net Dimension (WxHxD) (mm) | 600 x 850 x 600 | Net Weight (kg) | 71 |
| Washing Capacity (kg) | 10.5 | | | | | | | | |
| Spin Speed (rpm) | 1400 | | | | | | | | |
| Net Dimension (WxHxD) (mm) | 600 x 850 x 600 | | | | | | | | |
| Net Weight (kg) | 71 | | | | | | | | |

| | |
|----------|--|
| 5 | REASONS FOR CLASSIFICATION |
| | <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 this heading covers household or laundry-type washing machines (whether or not electric and whatever the weight), which are normally used in the household, commercial laundries, hospitals, etc., to clean linens, finished goods, etc. They usually include paddles or rotating cylinders for keeping the liquid circulating through the contents, or sometimes a device to give high frequency vibrations to the liquid. The heading also covers machines which both wash and dry.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8450.20.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; and ASEAN Trade in Goods Agreement (ATIGA), ASEAN-China Free Trade Area (ACFTA), and ASEAN-Korea Free Trade Area (AKFTA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “D”, “E”, and “AK”, respectively.</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="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p>  MARILOU P. MENDOZA Chairperson </div> <div style="display: flex; justify-content: space-between; margin-top: 20px;"> <div style="text-align: center;">  </div> <div style="text-align: center;">  <small>Republic of the Philippines TARIFF COMMISSION 19-00376</small> </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)

| | | | |
|----------|--|----------|---------------------|
| 1 | AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| | AHTN 8450.12.90 MFN - 10% ad valorem ACFTA - 5% ad valorem AKFTA - 5% ad valorem ATIGA - Zero | | 19-415 |
| | | 3 | DATE ISSUED |
| | | | SEP 24 2019 |

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|-----------------------------------|--|------------------------------|---|-----------------------------------|-----------------|------------------------|----|--|---|
| 4 | DESCRIPTION OF GOOD | | | | | | | | |
| | “SAMSUNG TWIN TUB W/ EZ WASH 7.5 KG., MODEL: WT75H3200MG/TC” | | | | | | | | |
| | <p>Based on the brochure and technical specifications submitted, subject article is a top-loading household washing machine with separate tubs for washing and drying linens. It has the following specifications:</p> | |  | | | | | | |
| | <table border="1" style="width: 100%;"> <tr> <td style="width: 60%;">Washing Capacity (kg)</td> <td style="text-align: center;">7.5</td> </tr> <tr> <td>Net Dimension (WxHxD) (mm)</td> <td style="text-align: center;">832 x 872 x 483</td> </tr> <tr> <td>Net weight (kg)</td> <td style="text-align: center;">21</td> </tr> </table> | Washing Capacity (kg) | 7.5 | Net Dimension (WxHxD) (mm) | 832 x 872 x 483 | Net weight (kg) | 21 | |  |
| Washing Capacity (kg) | 7.5 | | | | | | | | |
| Net Dimension (WxHxD) (mm) | 832 x 872 x 483 | | | | | | | | |
| Net weight (kg) | 21 | | | | | | | | |

| | | | |
|----------|--|---|--|
| 5 | REASONS FOR CLASSIFICATION | | |
| | <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 this heading covers household or laundry-type washing machines (whether or not electric and whatever the weight), which are normally used in the household, commercial laundries, hospitals, etc., to clean linens, finished goods, etc. They usually include paddles or rotating cylinders for keeping the liquid circulating through the contents, or sometimes a device to give high frequency vibrations to the liquid. The heading also covers machines which both wash and dry.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8450.12.90, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; ASEAN-China Free Trade Area (ACFTA) and ASEAN-Korea Free Trade Area (AKFTA) rates of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Forms “E” and “AK”, respectively; and ASEAN Trade in Goods Agreement (ATIGA) rate 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>MariLou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</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 8450.20.00 | | 19-418 |
| | MFN - 1% ad valorem | 3 | DATE ISSUED |
| | ATIGA - Zero | | SEP 24 2019 |
| | ACFTA - Zero | | |
| | AKFTA - Zero | | |

| | | | | | | | |
|-----------------------------------|---|------------------------------|----|-----------------------------------|------------------|------------------------|----|
| 4 | DESCRIPTION OF GOOD | | | | | | |
| | <p>“SAMSUNG TWIN TUB WASHER 12 KG, MODEL: WT12J4200MB/TC”</p> <p>Based on the brochure and technical specifications submitted, subject article is a top-loading household washing machine with separate tubs for washing and drying linens. It has the following specifications:</p> <table border="1"> <tr> <td>Washing Capacity (kg)</td> <td>12</td> </tr> <tr> <td>Net Dimension (WxHxD) (mm)</td> <td>931 x 1052 x 553</td> </tr> <tr> <td>Net weight (kg)</td> <td>31</td> </tr> </table> | Washing Capacity (kg) | 12 | Net Dimension (WxHxD) (mm) | 931 x 1052 x 553 | Net weight (kg) | 31 |
| Washing Capacity (kg) | 12 | | | | | | |
| Net Dimension (WxHxD) (mm) | 931 x 1052 x 553 | | | | | | |
| Net weight (kg) | 31 | | | | | | |



| | |
|----------|--|
| 5 | REASONS FOR CLASSIFICATION |
| | <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 this heading covers household or laundry-type washing machines (whether or not electric and whatever the weight), which are normally used in the household, commercial laundries, hospitals, etc., to clean linens, finished goods, etc. They usually include paddles or rotating cylinders for keeping the liquid circulating through the contents, or sometimes a device to give high frequency vibrations to the liquid. The heading also covers machines which both wash and dry.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8450.20.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; ASEAN Trade in Goods Agreement (ATIGA), ASEAN-China Free Trade Area (ACFTA) and ASEAN-Korea Free Trade Area (AKFTA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “D”, “E” and “AK”, respectively.</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></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p> |



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Act

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

| | |
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| 1 AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY AHTN 8450.11.10 MFN - 10% ad valorem ACFTA - 5% ad valorem AKFTA - 5% ad valorem ATIGA - Zero | 2 TCC (AR) NO. |
| | 19-422 |
| | 3 DATE ISSUED |
| SEP 24 2019 | |

| | | | | | | | | | |
|--|----------------------------|------------------------------|-----|-------------------------|-------|-----------------------------------|-----------------|------------------------|----|
| 4 | DESCRIPTION OF GOOD | | | | | | | | |
| <p>“SAMSUNG FRONT LOAD WASHER, MODEL: WW60H5200EW/TC”</p> <p>Based on the brochure submitted, subject article is a fully-automatic front-loading washing machine with the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>Washing Capacity (kg)</td> <td style="text-align: center;">6.0</td> </tr> <tr> <td>Spin Speed (rpm)</td> <td style="text-align: center;">1,200</td> </tr> <tr> <td>Net Dimension (WxHxD) (mm)</td> <td style="text-align: center;">600 x 850 x 450</td> </tr> <tr> <td>Net Weight (kg)</td> <td style="text-align: center;">56</td> </tr> </table> | | Washing Capacity (kg) | 6.0 | Spin Speed (rpm) | 1,200 | Net Dimension (WxHxD) (mm) | 600 x 850 x 450 | Net Weight (kg) | 56 |
| Washing Capacity (kg) | 6.0 | | | | | | | | |
| Spin Speed (rpm) | 1,200 | | | | | | | | |
| Net Dimension (WxHxD) (mm) | 600 x 850 x 450 | | | | | | | | |
| Net Weight (kg) | 56 | | | | | | | | |

5 | REASONS FOR CLASSIFICATION

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 this heading covers household or laundry-type washing machines (whether or not electric and whatever the weight), which are normally used in the household, commercial laundries, hospitals, etc., to clean linens, finished goods, etc. They usually include paddles or rotating cylinders for keeping the liquid circulating through the contents, or sometimes a device to give high frequency vibrations to the liquid. The heading also covers machines which both wash and dry.

In view thereof, subject article is classified under AHTN 2017 subheading 8450.11.10, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; ASEAN-China Free Trade Area (ACFTA) and ASEAN-Korea Free Trade Area (AKFTA) rates of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Forms “E” and “AK”, respectively; and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of 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

19-00378

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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 8450.12.90 MFN - 10% ad valorem ACFTA - 5% ad valorem AKFTA - 5% ad valorem ATIGA - Zero | 2 | TCC (AR) NO. |
| | | | 19-424 |
| | | 3 | DATE ISSUED |
| | | | SEP 24 2019 |

| | | | | | | | |
|----------------------------|--|-----------------------|-----|----------------------------|-----------------|-----------------|------|
| 4 | DESCRIPTION OF GOOD "SAMSUNG WASHING MACHINE TWIN TUB W/ EZ WASH TRAY 8.5 KG, MODEL: WT85H3210MG/TC" Based on the brochure and technical specifications submitted, subject article is a top-loading household washing machine with separate tubs for washing and drying linens. It has the following specifications: | | | | | | |
| | <table border="1"> <tr> <td>Washing Capacity (kg)</td> <td>8.5</td> </tr> <tr> <td>Net Dimension (WxHxD) (mm)</td> <td>832 x 902 x 483</td> </tr> <tr> <td>Net weight (kg)</td> <td>23.5</td> </tr> </table> | Washing Capacity (kg) | 8.5 | Net Dimension (WxHxD) (mm) | 832 x 902 x 483 | Net weight (kg) | 23.5 |
| Washing Capacity (kg) | 8.5 | | | | | | |
| Net Dimension (WxHxD) (mm) | 832 x 902 x 483 | | | | | | |
| Net weight (kg) | 23.5 | | | | | | |



5 REASONS FOR CLASSIFICATION

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 the heading covers household or laundry-type washing machines (whether or not electric and whatever the weight), which are normally used in the household, commercial laundries, hospitals, etc., to clean linens, finished goods, etc. They usually include paddles or rotating cylinders for keeping the liquid circulating through the contents, or sometimes a device to give high frequency vibrations to the liquid. The heading also covers machines which both wash and dry.

In view thereof, subject article is classified under AHTN 2017 subheading 8450.12.90, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; ASEAN-China Free Trade Area (ACFTA) and ASEAN-Korea Free Trade Area (AKFTA) rates of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Forms "E" and "AK", respectively; and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of 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



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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 8450.11.90 MFN – 10% ad valorem ACFTA – 5% ad valorem AKFTA – 5% ad valorem ATIGA – Zero | | 19-426 |
| | | 3 | DATE ISSUED |
| | | | SEP 24 2019 |

4 DESCRIPTION OF GOOD

“SAMSUNG WASHING MACHINE, MODEL: WA90J5710SG/TC”

Based on the brochure and technical information submitted, subject article is a household-type top-loading fully-automatic washing machine with Wobble™ pulsator and digital display control panel. It has the following specifications:

| | |
|--------------------------------|-------------------|
| Washing Capacity (kg) | 9 |
| Motor | AC motor |
| Net Dimension (W x H x D) (mm) | 610 x 1,050 x 675 |
| Net Weight (kg) | 42 |



5 REASONS FOR CLASSIFICATION

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 the heading covers household or laundry-type washing machines (whether or not electric and whatever the weight), which are normally used in the household, commercial laundries, hospitals, etc., to clean linens, finished goods, etc. They usually include paddles or rotating cylinders for keeping the liquid circulating through the contents, or sometimes a device to give high frequency vibrations to the liquid. The heading also covers machines which both wash and dry.

In view thereof, subject article is classified under AHTN 2017 subheading 8450.11.90, with a Most Favoured Nation (MFN) rate of duty of 10% *ad valorem*; ASEAN-China Free Trade Area (ACFTA) and ASEAN-Korea Free Trade Area (AKFTA) rates of duty of 5% *ad valorem*, subject to submission of Certificate of Origin (CO) Forms “E” and “AK”, respectively; and ASEAN Trade in Goods Agreement (ATIGA) rate of zero, subject to submission of 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



19-00380

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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 8450.11.90 MFN - 10% ad valorem ACFTA - 5% ad valorem AKFTA - 5% ad valorem ATIGA - Zero | 2 | TCC (AR) NO. 19-428 |
| | | 3 | DATE ISSUED SEP 24 2019 |

| | | | | | | | | | |
|----------------------------|--|-----------------------|-----|------------------|------|----------------------------|-----------------|-----------------|----|
| 4 | DESCRIPTION OF GOOD "SAMSUNG FRONT LOAD WASHER WITH ADD WASH, MODEL: WW75K5210YW/TC" Based on the brochure submitted, subject article is a fully-automatic front-loading washing machine with the following specifications: <table border="1"> <tr> <td>Washing Capacity (kg)</td> <td>7.5</td> </tr> <tr> <td>Spin Speed (rpm)</td> <td>1200</td> </tr> <tr> <td>Net Dimension (WxHxD) (mm)</td> <td>600 x 850 x 550</td> </tr> <tr> <td>Net Weight (kg)</td> <td>60</td> </tr> </table>  | Washing Capacity (kg) | 7.5 | Spin Speed (rpm) | 1200 | Net Dimension (WxHxD) (mm) | 600 x 850 x 550 | Net Weight (kg) | 60 |
| Washing Capacity (kg) | 7.5 | | | | | | | | |
| Spin Speed (rpm) | 1200 | | | | | | | | |
| Net Dimension (WxHxD) (mm) | 600 x 850 x 550 | | | | | | | | |
| Net Weight (kg) | 60 | | | | | | | | |

| | |
|---|--|
| 5 | REASONS FOR CLASSIFICATION 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 this heading covers household or laundry-type washing machines (whether or not electric and whatever the weight), which are normally used in the household, commercial laundries, hospitals, etc., to clean linens, finished goods, etc. They usually include paddles or rotating cylinders for keeping the liquid circulating through the contents, or sometimes a device to give high frequency vibrations to the liquid. The heading also covers machines which both wash and dry. In view thereof, subject article is classified under AHTN 2017 subheading 8450.11.90, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; ASEAN-China Free Trade Area (ACFTA) and ASEAN-Korea Free Trade Area (AKFTA) rates of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Forms "E" and "AK", respectively; and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of 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 |
|---|--|



2019-10-006 P.16



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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 8450.20.00 | | 19-432 |
| | MFN - 1% ad valorem | 3 | DATE ISSUED |
| | ATIGA - Zero | | SEP 24 2019 |
| | ACFTA - Zero | | |
| | AKFTA - Zero | | |

| | | | | | | | |
|-----------------------------------|--|------------------------------|----|-----------------------------------|------------------|------------------------|----|
| 4 | DESCRIPTION OF GOOD | | | | | | |
| | <p>“SAMSUNG WASHING MACHINE TWIN TUB W/ AIR TURBO DRYING SYSTEM 14 KG, MODEL: WT16J7PHC/XTC”</p> <p>Based on the brochure and technical specifications submitted, subject article is a top-loading household washing machine with separate tubs for washing and drying linens. It has the following specifications:</p> <table border="1"> <tr> <td>Washing Capacity (kg)</td> <td>14</td> </tr> <tr> <td>Net Dimension (WxHxD) (mm)</td> <td>964 x 1028 x 540</td> </tr> <tr> <td>Net weight (kg)</td> <td>36</td> </tr> </table>  | Washing Capacity (kg) | 14 | Net Dimension (WxHxD) (mm) | 964 x 1028 x 540 | Net weight (kg) | 36 |
| Washing Capacity (kg) | 14 | | | | | | |
| Net Dimension (WxHxD) (mm) | 964 x 1028 x 540 | | | | | | |
| Net weight (kg) | 36 | | | | | | |

| | |
|----------|--|
| 5 | REASONS FOR CLASSIFICATION |
| | <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 this heading covers household or laundry-type washing machines (whether or not electric and whatever the weight), which are normally used in the household, commercial laundries, hospitals, etc., to clean linens, finished goods, etc. They usually include paddles or rotating cylinders for keeping the liquid circulating through the contents, or sometimes a device to give high frequency vibrations to the liquid. The heading also covers machines which both wash and dry.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8450.20.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; ASEAN Trade in Goods Agreement (ATIGA), ASEAN-China Free Trade Area (ACFTA) and ASEAN-Korea Free Trade Area (AKFTA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “D”, “E” and “AK”, respectively.</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></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p>   |