

2014-11-002



Republic of the Philippines  
Department of Finance  
**BUREAU OF CUSTOMS**  
Manila

MEMORANDUM

TO : All District/Port Collectors  
And Others Concerned

SUBJECT : Tariff Commission Rulings covering **TCC Nos. 14-120, 14-149, 14-154, 14-155, 14-156, 14-157, 14-158, 14-161, 14-164, 14-168, 14-172, 14-173, 14-203, 14-207 and 14-209.**

DATE : November 4, 2014

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Attached is a copy of letter dated 21 July 2014 of Mr. Edgardo B. Abon, Chairman, Tariff Commission furnishing this Bureau copies of their rulings on the following TCC Nos. 14-120, 14-149, 14-154, 14-155, 14-156, 14-157, 14-158, 14-161, 14-164, 14-168, 14-172, 14-173, 14-203, 14-207 and 14-209 together with their respective brochures/technical literature issued by their office from 15 July 2014 to 21 July 2014.

For your information and guidance.

Please confirm the dissemination of this memorandum throughout your office within fifteen (15) days from receipt hereof.

**ARNULFO B. GAMBAYAN**  
Acting Director  
Imports and Assessment Service

Encls: a/s

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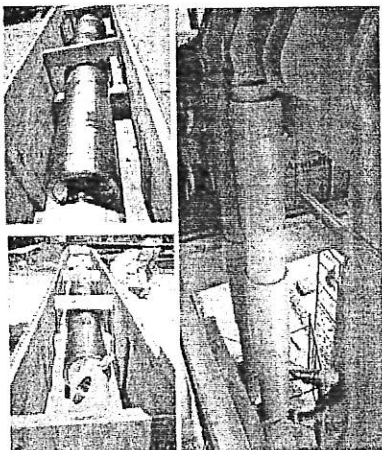



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	<b>CLASSIFICATION</b>
	AHTN 8412.21.00 MFN – 3% ad valorem

2	<b>TCC NO.</b>
	14-149

<b>3</b>	<b>DATE 18 July 2014</b>									
<b>4</b>	<p><b>DESCRIPTION</b></p> <p style="text-align: center;"><b>“COMPLETE DAMPER SYSTEM (TRANSPECS SFD)”</b></p> <p>Based on the information submitted; subject article is a hydraulic damper device made of a steel cylinder, filled with viscous fluid, in which a rod with a moving piston separates two internal chambers. Both ends of the device are fitted with spherical bearings, allowing two additional rotation capacities. The device is attached to the structure by two brackets screwed onto inserts embedded in the concrete. Subject article is used to dissipate energy, and allows, without any restraint, the slow movements generated by thermal variations; and in case of rapid movement, absorbing energy. It is designed to withstand a large number of stress cycles and is especially suitable for stabilizing, among others, very high towers.</p> <div style="display: flex; justify-content: flex-end; align-items: center;">  </div>									
<b>5</b>	<table style="width: 100%; border: none;"> <tr> <td style="width: 20%;"><b>HEADING</b></td> <td style="width: 20%;"></td> <td style="width: 20%; text-align: center;"><b>84.12</b></td> </tr> <tr> <td><b>SUBHEADING</b></td> <td style="text-align: center;"><b>AHTN</b></td> <td style="text-align: center;"><b>8412.21.00</b></td> </tr> <tr> <td><b>CONSIDERED</b></td> <td></td> <td></td> </tr> </table>	<b>HEADING</b>		<b>84.12</b>	<b>SUBHEADING</b>	<b>AHTN</b>	<b>8412.21.00</b>	<b>CONSIDERED</b>		
<b>HEADING</b>		<b>84.12</b>								
<b>SUBHEADING</b>	<b>AHTN</b>	<b>8412.21.00</b>								
<b>CONSIDERED</b>										
<b>6</b>	<p><b>REASONS FOR CLASSIFICATION</b></p> <p>Heading 84.12 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers other engines and motors. The pertinent Harmonized System (HS) Explanatory Notes state that this heading includes, among others, hydraulic cylinders consisting, for example, of a brass or steel barrel and a piston operated by oil (or other liquid) under pressure applied on one side (single-acting) or on both sides (double-acting) of the piston, the energy of the liquid under pressure being converted into a linear motion.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 8412.21.00 of the Code, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p>  <p><b>EDGARDO B. ABON</b> Chairman</p> </div> <p style="margin-top: 20px;"><b>Date Issued: 21 July 2014</b></p>									

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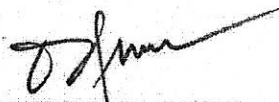


REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	<b>CLASSIFICATION</b>
	AHTN 3907.60.20      MFN - 5% ad valorem ACFTA - Zero

2	<b>TCC NO.</b>
	14-154

3	<b>DATE</b> 18 July 2014						
4	<p style="text-align: center;"><b>DESCRIPTION</b></p> <p style="text-align: center;">"PET RESIN CR-8816"</p> <p>Based on the certificate of analysis of the Philippine Institute of Applied Chemistry (PIPAC), material safety data sheet and sample submitted, subject article is a bottle grade polyethylene terephthalate (PET) granules, a copolymer by purified terephthalic acid (PTA), ethylene glycol (EG) and purified isophthalic acid (PIA). It is in the form of cream colored, odorless granules. It has a melt point of 249 °C and specific gravity of 1.4 g/cm<sup>3</sup>. Packed in 1100kg bag, it is used as raw material for bottles for pure water, natural mineral water, distilled water, drinking water, flavoring, candy containers, makeup bottles and PET sheet material.</p>						
5	<table border="0"> <tr> <td style="padding-right: 20px;"><b>HEADING</b></td> <td style="padding-right: 20px;">39.07</td> </tr> <tr> <td><b>SUBHEADING</b></td> <td>AHTN 3907.60.20</td> </tr> <tr> <td><b>CONSIDERED</b></td> <td></td> </tr> </table>	<b>HEADING</b>	39.07	<b>SUBHEADING</b>	AHTN 3907.60.20	<b>CONSIDERED</b>	
<b>HEADING</b>	39.07						
<b>SUBHEADING</b>	AHTN 3907.60.20						
<b>CONSIDERED</b>							
6	<p><b>REASONS FOR CLASSIFICATION</b></p> <p>Note 6(b) to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code 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.</p> <p>Heading 39.07 of the Code covers among others, polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms. The pertinent Harmonized System (HS) Explanatory Notes state that polyesters include poly(ethylene terephthalate)(PET). This polymer is generally formed by the esterification of terephthalic acid with ethylene glycol or obtained from the reaction of dimethyl terephthalate with ethylene glycol. Apart from its very important use in textiles, it finds application, for example, in packaging films, recording tapes, soft-drink bottles.</p> <p>In view thereof, subject article, being a polyester, is classified under 2012 AHTN subheading 3907.60.20 of the Code with Most Favoured Nation (MFN) rate of duty of 5% 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 style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: center;"> <b>EDGARDO B. ABON</b> Chairman</p> <p>Date Issued: 21 July 2014</p>						

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	<b>CLASSIFICATION</b>	2	<b>TCC NO.</b>
	AHTN 3907.60.20      MFN - 5% ad valorem ACFTA - Zero		14-155

3	<b>DATE</b> 18 July 2014												
4	<p style="text-align: center;"><b>DESCRIPTION</b></p> <p style="text-align: center;"><b>“JADE® PET RESIN CZ-302”</b></p> <p>Based on the certificate of analysis of the Philippine Institute of Pure and Applied Chemistry (PIPAC), material safety data sheet and sample submitted, subject article is a bottle grade polyethylene terephthalate (PET) made from terephthalic acid, ethylene glycol and isophthalic acid. It is in the form of white, odorless granules. It has a melt point of 248-284 °C and specific gravity of 1.33-1.45. Packed in 1050kg bag, it is used as raw material for bottles for pure water, natural mineral water, distilled water, drinking water, flavoring, candy containers, makeup bottles and PET sheet material.</p>												
5	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%;"><b>HEADING</b></td> <td style="width: 20%;"></td> <td style="width: 20%; text-align: center;">39.07</td> <td style="width: 30%;"></td> </tr> <tr> <td><b>SUBHEADING</b></td> <td style="text-align: center;">AHTN</td> <td style="text-align: center;">3907.60.20</td> <td></td> </tr> <tr> <td colspan="4"><b>CONSIDERED</b></td> </tr> </table>	<b>HEADING</b>		39.07		<b>SUBHEADING</b>	AHTN	3907.60.20		<b>CONSIDERED</b>			
<b>HEADING</b>		39.07											
<b>SUBHEADING</b>	AHTN	3907.60.20											
<b>CONSIDERED</b>													
6	<p><b>REASONS FOR CLASSIFICATION</b></p> <p>Note 6(b) to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code 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.</p> <p>Heading 39.07 of the Code covers among others, polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms. The pertinent Harmonized System (HS) Explanatory Notes state that polyesters include poly(ethylene terephthalate)(PET). This polymer is generally formed by the esterification of terephthalic acid with ethylene glycol or obtained from the reaction of dimethyl terephthalate with ethylene glycol. Apart from its very important use in textiles, it finds application, for example, in packaging films, recording tapes, soft-drink bottles.</p> <p>In view thereof, subject article, being a polyester, is classified under 2012 AHTN subheading 3907.60.20 of the Code with Most Favoured Nation (MFN) rate of duty of 5% 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> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p> <p><b>EDGARDO B. ABON</b> Chairman</p> </div> <p style="margin-top: 20px;"><b>Date Issued: 21 July 2014</b></p>												

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	<b>CLASSIFICATION</b>	2	<b>TCC NO.</b>
	AHTN 8528.51.20 MFN - Zero ACFTA - Zero		14-156

3 DATE 30 June 2014

4 DESCRIPTION

**“LED MONITOR DISPLAY: MODEL A103, A105, A106”**

Based on the information submitted, subject articles are modular LED panel display housed in steel cabinets. Each panel is arranged side by side to display video from an external source (e.g. AV, S-Video, VGA, DVI, HDMI, SDI, DP), and are used for large indoor commercial advertising, commercial real estate, etc. It has the following specifications:

Models		A103	A105	A106
Size (mm)		750x750x85		
Pixel Matrix per Cabinet		192x192	144x144	120x120
Refresh Frequency (Hz)		≥ 12100	≥ 960	≥ 1920
Power (W/sq.m)	Max.	540	390	450
	Ave.	180	130	150
Input Voltage (AC) (V)		110~240		

5 HEADING 85.28  
SUBHEADING AHTN 8528.51.20  
CONSIDERED

6 REASONS FOR CLASSIFICATION

Heading 85.28 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers, among others, monitors and projectors, not incorporating television reception apparatus. The pertinent Harmonized System (HS) Explanatory Notes state that this heading includes monitors other than those of a kind principally used in an automatic data processing system of heading 84.71, which are receivers connected directly to the video camera or recorder by means of co-axial cables, so that all the radio-frequency circuits are eliminated. They are used by television companies or for closed-circuit television (airports, railway stations, factories, hospitals, etc.). These apparatus consist essentially of devices which can generate a point of light and display it on a screen synchronously with the source signals. These may be in the form of CRT monitors or flat panel displays, e.g., LCD, LED, plasma.

In view thereof, subject articles are classified under 2012 AHTN subheading 8528.51.20 of the Code, with a Most Favoured Nation (MFN) and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero.

FOR THE COMMISSION

  
**EDGARDO B. ABON**  
 Chairman

Date Issued: 15 July 2014

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	<b>CLASSIFICATION</b>
	AHTN 7210.49.12 MFN – 10% ad valorem ACFTA - Zero

2	<b>TCC NO.</b>
	14-157

3	<b>DATE</b> 30 June 2014										
4	<p><b>DESCRIPTION</b></p> <p style="text-align: center;"><b>“PRIME HOT DIPPED GALVANIZED STEEL SHEETS IN COIL”</b></p> <p>Based on the mill certificate, process flow chart and sample submitted, subject articles are galvanized (hot-dip zinc-coated) non-alloy steel in coils, with a thickness of 0.35 mm and width of 1219 mm. It conforms to the following material composition:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="text-align: center;">C</th> <th style="text-align: center;">Si</th> <th style="text-align: center;">Mn</th> <th style="text-align: center;">P</th> <th style="text-align: center;">S</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">0.05 %</td> <td style="text-align: center;">0.01 %</td> <td style="text-align: center;">0.23 %</td> <td style="text-align: center;">0.021 %</td> <td style="text-align: center;">0.012 %</td> </tr> </tbody> </table>	C	Si	Mn	P	S	0.05 %	0.01 %	0.23 %	0.021 %	0.012 %
C	Si	Mn	P	S							
0.05 %	0.01 %	0.23 %	0.021 %	0.012 %							
5	<p><b>HEADING</b> 72.10</p> <p><b>SUBHEADING</b> AHTN 7210.49.12</p> <p><b>CONSIDERED</b></p>										
6	<p><b>REASONS FOR CLASSIFICATION</b></p> <p>Heading 72.10 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated. The pertinent Harmonized System (HS) Explanatory Notes to this Chapter state that this heading covers the same kind of products as described in heading 72.08 or 72.09, but, to fall in this heading, they must be clad, plated or coated. For the purpose of this heading, the expression “clad, plated or coated” applies to the products which were subjected to, among others, coating with metal, the main processes being immersion in a bath of molten metal or metal alloy (e.g., hot-dip galvanising, tinning, hot-coating with lead, and aluminium coating).</p> <p>In view thereof, subject articles are classified under 2012 AHTN subheading 7210.49.12 of the Code, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem, and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form E.</p> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p> <p><b>EDGARDO B. ABON</b> Chairman</p> </div> <p><b>Date Issued: 15 July 2014</b></p>										

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	<b>CLASSIFICATION</b>	2	<b>TCC NO.</b>
	AHTN 7210.61.11 MFN – 10% ad valorem ACFTA - Zero		14-158

3 **DATE** 30 June 2014

4 **DESCRIPTION**

**“PRIME HOT DIPPED GALVALUME STEEL SHEETS IN COIL”**

Based on the mill certificate, process flow chart and sample submitted, subject articles are non-alloy steel in coils, galvanized by hot-dipping in an aluminium-zinc alloy bath. It has a thickness of 0.28 mm and width of 900 mm and contains the following elements:

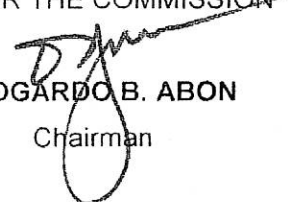
C	Si	Mn	P	S
0.04 %	0.02 %	0.2 %	0.02 %	0.02 %

5 **HEADING** 72.10  
**SUBHEADING** AHTN 7210.61.11  
**CONSIDERED**

6 **REASONS FOR CLASSIFICATION**

Heading 72.10 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated. The pertinent Harmonized System (HS) Explanatory Notes to this Chapter state that this heading covers the same kind of products as described in heading 72.08 or 72.09, but, to fall in this heading, they must be clad, plated or coated. For the purpose of this heading, the expression "clad, plated or coated" applies to the products which were subjected to, among others, coating with metal, the main process being immersion in a bath of molten metal or metal alloy (e.g., hot-dip galvanising, tinning, hot-coating with lead, and aluminium coating).

In view thereof, subject articles are classified under 2012 AHTN subheading 7210.61.11 of the Code, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem, and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form E.

FOR THE COMMISSION  
  
**EDGARDO B. ABON**  
 Chairman

**Date Issued: 15 July 2014**

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	<b>CLASSIFICATION</b>
	AHTN 8537.10.99      MFN – 5% ad valorem

2	<b>TCC NO.</b>
	14-161

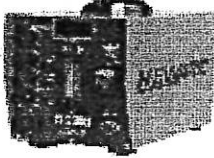
3 **DATE** 4 July 2014

4 **DESCRIPTION**

**“TIG 300 CONTROL UNIT (NEWARC BRAND)”**

Based on the brochure and technical data submitted, subject article is a box-type portable control unit for Newarc Welding Power Source TIG welding application. It allows microprocessor control which consists of PCBs (TIG control, display, switch/potentiometer and high frequency), gas solenoid, transformer, connectors, controls and switches. Rated at 60-90V, 300amps, it weighs 9 kg and measures 430 x 180 x 320 mm (LWH).

Subject unit is used for gas pre and post purge control, high frequency striking, remote current control with digital readout, up and down slope and torch switch latching.




5 **HEADING**                      85.37  
**SUBHEADING**      AHTN 8537.10.99  
**CONSIDERED**

6 **REASONS FOR CLASSIFICATION**

Heading 85.37 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17. The pertinent Harmonized System (HS) Explanatory Notes state that these consist of an assembly of apparatus of the kind referred to in the two preceding headings (e.g., switches and fuses) on a board, panel, console, etc., or mounted in a cabinet, desk, etc. They usually also incorporate meters, and sometimes also subsidiary apparatus such as transformers, valves, voltage regulators, rheostats or luminous circuit diagrams.

In view thereof, subject article is classified under 2012 AHTN subheading 8537.10.99 of the Code, as amended, with a Most Favoured Nation (MFN) rate of duty of 5 % ad valorem.

FOR THE COMMISSION



**EDGARDO B. ABON**  
Chairman

Date Issued: 15 July 2014



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	<b>CLASSIFICATION</b>
	AHTN 6403.40.00 MFN – 10% ad valorem ACFTA – 10% ad valorem

2	<b>TCC NO.</b>
	14-164

3	<b>DATE</b> 4 July 2014									
4	<p style="text-align: center;"><b>DESCRIPTION</b></p> <p style="text-align: center;"><b>“WORX® 9227 MEN'S 9” PULL ON BOOT”</b></p> <p>Based on the information submitted, subject article is a 9-inch mid-calf footwear. The upper is made from full grain, water resistant brown leather, with a steel shank and steel toe inside. It is directly attached to an outer sole of urethane rubber. Subject article is designed as work boots.</p> <div style="text-align: right;">  </div>									
5	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;"><b>HEADING</b></td> <td style="width: 30%;"></td> <td style="width: 40%; text-align: center;">64.03</td> </tr> <tr> <td><b>SUBHEADING</b></td> <td style="text-align: center;">AHTN</td> <td style="text-align: center;">6403.40.00</td> </tr> <tr> <td colspan="3"><b>CONSIDERED</b></td> </tr> </table>	<b>HEADING</b>		64.03	<b>SUBHEADING</b>	AHTN	6403.40.00	<b>CONSIDERED</b>		
<b>HEADING</b>		64.03								
<b>SUBHEADING</b>	AHTN	6403.40.00								
<b>CONSIDERED</b>										
6	<p><b>REASONS FOR CLASSIFICATION</b></p> <p>Heading 64.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather. The pertinent Harmonized System (HS) Explanatory Notes to this Chapter state that this heading covers footwear with uppers made of leather and with outer soles made of, among others, rubber.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 6403.40.00 of the Code, with a Most Favoured Nation (MFN) and ASEAN-China Free Trade Area (ACFTA) rate of duty of 10% ad valorem.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;">   <b>EDGARDO B. ABON</b>              Chairman         </p> <p><b>Date Issued: 15 July 2014</b></p>									

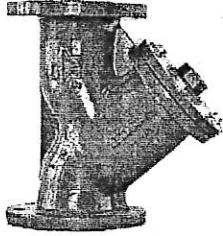
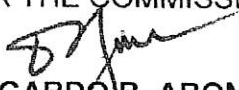
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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	<b>CLASSIFICATION</b>	2	<b>TCC NO.</b>
	AHTN 7307.11.90 MFN – 10% ad valorem ACFTA - Zero		14-168

3	<b>DATE</b> 4 July 2014
4	<p><b>DESCRIPTION</b></p> <p style="text-align: center;"><b>“Y-STRAINER”</b></p> <p>Based on the information submitted, subject article is a Y-type branch pipe fitting made of cast iron with a stainless steel wire mesh straining element inside. It provides means of trapping and removing unwanted solids from liquid, gas or steam pipelines. It is connected by flange and is available from 50 mm to 600 mm size.</p> 
5	<p><b>HEADING</b> 73.07</p> <p><b>SUBHEADING</b> AHTN 7307.11.90</p> <p><b>CONSIDERED</b></p>
6	<p><b>REASONS FOR CLASSIFICATION</b></p> <p>Heading 73.07 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes to this Chapter state that this heading covers fittings of iron or steel, mainly used for connecting the bores of two tubes together, or for connecting a tube to some other apparatus, or for closing the tube aperture. This heading therefore includes, among others, clean out traps.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 7307.11.90 of the Code, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem, and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form E.</p> <p style="text-align: right;">FOR THE COMMISSION  EDGARDO B. ABON Chairman</p> <p>Date Issued: 15 July 2014</p>

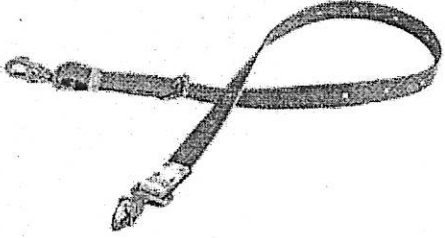
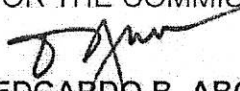
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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	<b>CLASSIFICATION</b>	2	<b>TCC NO.</b>
	AHTN 6307.90.61 MFN – 1% ad valorem		14-172

3	<b>DATE</b> 18 July 2014									
4	<p><b>DESCRIPTION</b></p> <p align="center"><b>“LINEMAN'S SAFETY STRAP CAT# KG5295-6L 52109-8”</b></p> <p>Based on the information submitted, subject article is a 6 feet (1.8 m) positioning strap. Made of a 44 mm wide Klein-Kord® (a multi-ply filament nylon fabric that is neoprene-impregnated, folded and vulcanized) and is fitted with an elongated snap hook with a rated load capacity of 5000 lbs. Subject article is hooked on to a body belt and is used as support for safely climbing poles.</p> 									
5	<table border="0"> <tr> <td><b>HEADING</b></td> <td></td> <td><b>63.07</b></td> </tr> <tr> <td><b>SUBHEADING</b></td> <td><b>AHTN</b></td> <td><b>6307.90.61</b></td> </tr> <tr> <td><b>CONSIDERED</b></td> <td></td> <td></td> </tr> </table>	<b>HEADING</b>		<b>63.07</b>	<b>SUBHEADING</b>	<b>AHTN</b>	<b>6307.90.61</b>	<b>CONSIDERED</b>		
<b>HEADING</b>		<b>63.07</b>								
<b>SUBHEADING</b>	<b>AHTN</b>	<b>6307.90.61</b>								
<b>CONSIDERED</b>										
6	<p><b>REASONS FOR CLASSIFICATION</b></p> <p>Heading 63.07 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers other made up articles, including dress patterns. The pertinent Harmonized System (HS) Explanatory Notes to this Chapter state that this heading covers, among others, belts which, although worn around the waist, do not have the character of belts of heading 62.17, e.g., belts for occupational use (electricians', aviators', parachutists', etc.); webbing carrier straps and similar articles.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 6307.90.61 of the Code, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</p> <p align="right">FOR THE COMMISSION</p> <p align="right"> EDGARDO B. ABON Chairman</p> <p>Date Issued: 21 July 2014</p>									

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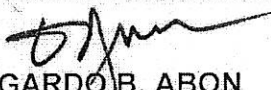


REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	<b>CLASSIFICATION</b>
	AHTN 6307.90.90 MFN – 15% ad valorem

2	<b>TCC NO.</b>
	14-173

3	<b>DATE</b> 18 July 2014
4	<p><b>DESCRIPTION</b></p> <p style="text-align: center;"><b>“LINEMAN'S SAFETY BELT CAT# 5266N”</b></p> <p>Based on the information submitted, subject article is a lineman's body belt used for carrying tools. Made of a belt pad of Klein-Kord® material (a multi-ply filament nylon fabric that is neoprene-impregnated, folded and vulcanized) with two pocket tabs for tools, rolled-edge leather belt cushion with padding, buckles, and equipped with straight double-bar D-rings for safety harness attachments. It comes in lengths ranging from 18 inches (46 cm) to 30 inches (76 cm).</p> 
5	<p><b>HEADING</b> 63.07</p> <p><b>SUBHEADING</b> AHTN 6307.90.90</p> <p><b>CONSIDERED</b></p>
6	<p><b>REASONS FOR CLASSIFICATION</b></p> <p>Heading 63.07 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers other made up articles, including dress patterns. The pertinent Harmonized System (HS) Explanatory Notes to this Chapter state that this heading covers, among others, belts which, although worn around the waist, do not have the character of belts of heading 62.17, e.g., belts for occupational use (electricians', aviators', parachutists', etc.); webbing carrier straps and similar articles.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 6307.90.90 of the Code, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"> EDGARDO B. ABON Chairman</p> <p><b>Date Issued: 21 July 2014</b></p>


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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

<b>1</b>	<b>CLASSIFICATION</b>	<b>2</b>	<b>TCC NO</b>
	AHTN 3901.90.90    MFN - 3% ad valorem PJEPA - Zero AJCEPA - Zero		14-203

<b>3</b>	<b>DATE 04 July 2014</b>												
<b>4</b>	<p style="text-align: center;"><b>DESCRIPTION</b></p> <p style="text-align: center;"><b>“EVOLUE® SP1520H”</b></p> <p>Based on the product specification and certificate of composition submitted, subject article is an ethylene-hexene copolymer resin, containing, by weight, 89.0% ethylene and 11.0% hexene. It is in the form of white or milky white pellet having melt flow rate of 2.0 g/10min at 190 °C and density of 913 kg/m<sup>3</sup> having slip and anti-block additive of 800 and 2500 ppm, respectively. Packed in 25 kg bags, it is used in blown film applications.</p>												
<b>5</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%;"><b>HEADING</b></td> <td style="width: 10%;"></td> <td style="width: 10%; text-align: center;"><b>39.01</b></td> <td style="width: 5%;"></td> </tr> <tr> <td><b>SUBHEADING</b></td> <td style="text-align: center;"><b>AHTN</b></td> <td style="text-align: center;"><b>3901.90.90</b></td> <td></td> </tr> <tr> <td><b>CONSIDERED</b></td> <td></td> <td></td> <td></td> </tr> </table>	<b>HEADING</b>		<b>39.01</b>		<b>SUBHEADING</b>	<b>AHTN</b>	<b>3901.90.90</b>		<b>CONSIDERED</b>			
<b>HEADING</b>		<b>39.01</b>											
<b>SUBHEADING</b>	<b>AHTN</b>	<b>3901.90.90</b>											
<b>CONSIDERED</b>													
<b>6</b>	<p><b>REASONS FOR CLASSIFICATION</b></p> <p>Note 4 to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code 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 co-polycondensates, 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 Chapter 39 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.</p> <p>Heading 39.01 of the Code covers polymers of ethylene, in primary forms.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 3901.90.90 of the Code with Most Favoured Nation (MFN) rate of duty of 3% ad valorem; Philippines-Japan Economic Partnership Agreement (PJEPA) and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form JP or AJ, respectively.</p>												
	<p>FOR THE COMMISSION</p>  <b>EDGARDO B. ABON</b> Chairman												
	<p><b>Date Issued: 15 July 2014</b></p>												

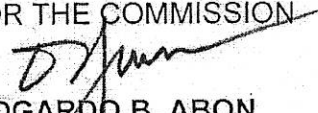
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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	<b>CLASSIFICATION</b>	2	<b>TCC NO.</b>
	AHTN 3901.90.90 MFN - 3% ad valorem PJEPA - Zero AJCEPA - Zero		14-207

3	<b>DATE</b> 18 July 2014									
4	<p style="text-align: center;"><b>DESCRIPTION</b></p> <p style="text-align: center;"><b>“EVOLUE® SP1510H”</b></p> <p>Based on the product specification and certificate of composition submitted, subject article is an ethylene-hexene copolymer resin, containing, by weight, 90.0% ethylene and 10.0% hexene. It is in the form of white or milky white pellet having melt flow rate of 1.0 g/10min at 190 °C and density of 915 kg/m<sup>3</sup> having slip and anti-block additive of 800 and 2500 ppm, respectively. Packed in 25 kg bags, it is used in blown film applications.</p>									
5	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;"><b>HEADING</b></td> <td style="width: 30%;"></td> <td style="width: 30%; text-align: center;"><b>39.01</b></td> </tr> <tr> <td><b>SUBHEADING</b></td> <td style="text-align: center;">AHTN</td> <td style="text-align: center;">3901.90.90</td> </tr> <tr> <td><b>CONSIDERED</b></td> <td></td> <td></td> </tr> </table>	<b>HEADING</b>		<b>39.01</b>	<b>SUBHEADING</b>	AHTN	3901.90.90	<b>CONSIDERED</b>		
<b>HEADING</b>		<b>39.01</b>								
<b>SUBHEADING</b>	AHTN	3901.90.90								
<b>CONSIDERED</b>										
6	<p><b>REASONS FOR CLASSIFICATION</b></p> <p>Note 4 to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code 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 co-polycondensates, 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 Chapter 39 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.</p> <p>Heading 39.01 of the Code covers polymers of ethylene, in primary forms.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 3901.90.90 of the Code with Most Favoured Nation (MFN) rate of duty of 3% ad valorem; Philippines-Japan Economic Partnership Agreement (PJEPA) and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form JP or AJ, respectively.</p> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p>   <b>EDGARDO B. ABON</b>            Chairman         </div> <p style="margin-top: 20px;">Date Issued: 21 July 2014</p>									

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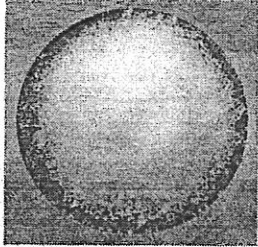



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	<b>CLASSIFICATION</b>
AHTN 3404.90.90	MFN - 1% ad valorem AKFTA - Zero

2	<b>TCC NO.</b>
	14-209

3	<b>DATE</b> 18 July 2014									
4	<p style="text-align: center;"><b>DESCRIPTION</b></p> <p style="text-align: center;"><b>"SUNOC® DW#150"</b></p> <p>Based on the product specification and material safety data sheet submitted, subject article is a rubber protective wax, containing by weight, 70.0% paraffin wax and 30.0% polyethylene. It is in the form of white bead having viscosity of 4.5-7.0 cst at 100 °C, density of 0.90-0.95 g/cm<sup>3</sup> at 15 °C and melting point of 70-75 °C. Packed in one-ply polyethylene inner and three-ply kraft paper bag with a net weight of 20kg, it is mainly used in the manufacture of tires (for sidewalls and treads), to provide a protective layer on rubber surfaces before being exposed to sunlight and ozone, preferably for light-colored vulcanizates. It is recommended to be added at a minimum level of 1% and maximum of 5%.</p> 									
5	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%;"><b>HEADING</b></td> <td style="width: 20%;"></td> <td style="width: 60%; text-align: right;">34.04</td> </tr> <tr> <td><b>SUBHEADING</b></td> <td style="text-align: center;">AHTN</td> <td style="text-align: right;">3404.90.90</td> </tr> <tr> <td colspan="3"><b>CONSIDERED</b></td> </tr> </table>	<b>HEADING</b>		34.04	<b>SUBHEADING</b>	AHTN	3404.90.90	<b>CONSIDERED</b>		
<b>HEADING</b>		34.04								
<b>SUBHEADING</b>	AHTN	3404.90.90								
<b>CONSIDERED</b>										
6	<p><b>REASONS FOR CLASSIFICATION</b></p> <p>Heading 34.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers artificial waxes and prepared waxes. The pertinent Harmonized System (HS) Explanatory Notes state that this heading covers artificial waxes (sometimes known in industry as "synthetic waxes") and prepared waxes, as defined in Note 5 to this Chapter, which consist of or contain relatively high molecular weight organic substances and which are <b>not</b> separate chemically defined compounds. The waxes of this heading vary in chemical composition. Such waxes include waxes composed of two or more different waxes (except mixtures of mineral waxes which fall in heading 27.12) or one or more waxes with other material, for example, wax consisting of paraffin wax and polyethylene, used as coating material, wax composed of paraffin wax and stearic acid, used as raw material for making candles, wax composed of oxidized hydrocarbon wax and emulsifier; sealing wax and waxes of similar composition, however they are put up, <b>other than</b> products of heading 32.14.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 3404.90.90 of the Code, with Most Favoured Nation (MFN) rate of duty of 1% ad valorem and ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of a Certificate of Origin (CO) Form AK.</p> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p>   <p><b>EDGARDO B. ABON</b> Chairman</p> </div> <p style="margin-top: 20px;">Date Issued: 21 July 2014</p>									