



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

2014-11-026

MEMORANDUM

TO : All District/Port Collectors  
And Others Concerned

SUBJECT : Tariff Commission Rulings covering **TCC Nos. 14-231, 14-249, 14-290, 14-294, 14-364, 14-396, 14-397, 14-399, and 14-409.**


DATE : November 24, 2014

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Attached is a copy of letter dated 12 November 2014 of Mr. Edgardo B. Abon, Chairman, Tariff Commission furnishing this Bureau copies of their rulings on the following **TCC Nos. 14-231, 14-249, 14-290, 14-294, 14-364, 14-396, 14-397, 14-399, and 14-409** together with their respective brochures/technical literature issued by their office from 13 November 2014 to 14 November 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

<b>1</b>	<b>CLASSIFICATION</b>
	<b>AHTN 8704.31.29 MFN – 30% ad valorem</b>

<b>2</b>	<b>TCC. NO.</b>
	<b>14-231</b>

**3 DATE 05 November 2014**

**4 DESCRIPTION**

**“CUSHMAN “HAULER” WORK VEHICLE, GASOLINE MODELS”**

Based on the technical data submitted, subject articles are lightweight 4-wheeled, 2-seater work vehicles with frame driving cab and cargo box. Having differentials with forward-reverse gear and powered by a gasoline engine, these are available in the following models and specifications:



Model:	G.V.W.(curb wt. + vehicle load capacity) tons	Dimensions (with canopy) (L x W x H) cm	Top Speed (km/hr)	Turning Radius (m)
800G	0.766	272 x 128 x 178	27.4	5.76
1200G	0.988	287 x 128 x 178	25.7	6.70

**5 HEADING 87.04, 87.09**  
**SUBHEADING AHTN 8704.31.29**  
**CONSIDERED**

**6 REASONS FOR CLASSIFICATION**

Heading 87.09 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers work trucks, self-propelled vehicles of the types used in the factories, warehouses, dock areas or airports for short distance transport of goods, among others. The pertinent Harmonized System (HS) Explanatory Notes state that the main features common to the vehicles of this heading which generally distinguish them from the vehicles of heading 87.01, 87.03 or 87.04 may be summarized as follows: (1) Their construction and, as a rule, their special design features, make them unsuitable for the transport of passengers or for the transport of goods by road or other public ways. (2) Their top speed when laden is generally not more than 30 to 35 km/h. and (3) Their turning radius is approximately equal to the length of the vehicle itself. Further, vehicles of this heading do not usually have a closed driving cab, the accommodation for the driver often being no more than a platform on which he stands to steer the vehicle. Certain types may be equipped with a protective frame, metal screen, etc., over the driver's seat.

On the other hand, heading 87.04 of the Code covers motor vehicles for the transport of goods.

Even if these vehicles have low top speed and do not have closed driving cab, the “Hauler” work trucks have turning radius of more than double its length and the driver's seat is not a platform to which the driver stands to steer the vehicle. Hence, these did not satisfy the characteristics mentioned as work trucks of heading 87.09.

In view thereof, subject articles, being motor vehicles for the transport of goods are classified under 2012 AHTN subheading 8704.31.29 of the Code, with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem.

FOR THE COMMISSION

**EDGARDO B. ABON**  
 Chairman

Date Issued: 13 November 2014

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	<b>CLASSIFICATION</b>
	<b>AHTN 8704.90.91C MFN – 30% ad valorem</b>

2	<b>TCC. NO.</b>
	<b>14-249</b>

3	<b>DATE 05 November 2014</b>															
4	<p><b>DESCRIPTION</b></p> <p style="text-align: center;"><b>“CUSHMAN “HAULER” UTILITY VEHICLES, ELECTRIC”</b></p> <p>Based on the technical data submitted, subject articles are lightweight 4-wheeled, 2-seater utility vehicles with frame driving cab and cargo box. Having differentials with forward-reverse gear and powered by a six 8-Volt (Hauler 800E) or eight 6-Volt (Hauler 1000E) deep cycle batteries (48 V DC), these are available in the following models and specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Models</th> <th>G.V.W.(curb wt. + vehicle load capacity) tons</th> <th>Dimensions (with canopy) (L x W x H) cm</th> <th>Top Speed (km/hr)</th> <th>Turning Radius (m)</th> </tr> </thead> <tbody> <tr> <td>800E</td> <td>0.864</td> <td>272 x 128 x 178</td> <td>23.8</td> <td>5.76</td> </tr> <tr> <td>1000E</td> <td>1.040</td> <td>287 x 128 x 178</td> <td>21.0</td> <td>6.70</td> </tr> </tbody> </table> 	Models	G.V.W.(curb wt. + vehicle load capacity) tons	Dimensions (with canopy) (L x W x H) cm	Top Speed (km/hr)	Turning Radius (m)	800E	0.864	272 x 128 x 178	23.8	5.76	1000E	1.040	287 x 128 x 178	21.0	6.70
Models	G.V.W.(curb wt. + vehicle load capacity) tons	Dimensions (with canopy) (L x W x H) cm	Top Speed (km/hr)	Turning Radius (m)												
800E	0.864	272 x 128 x 178	23.8	5.76												
1000E	1.040	287 x 128 x 178	21.0	6.70												
5	<p><b>HEADING 87.04, 87.09</b></p> <p><b>SUBHEADING AHTN 8704.90.91C</b></p> <p><b>CONSIDERED</b></p>															
6	<p><b>REASONS FOR CLASSIFICATION</b></p> <p>Heading 87.09 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers work trucks, self-propelled vehicles of the types used in the factories, warehouses, dock areas or airports for short distance transport of goods, among others. The pertinent Harmonized System (HS) Explanatory Notes state that the main features common to the vehicles of this heading which generally distinguish them from the vehicles of heading 87.01, 87.03 or 87.04 may be summarized as follows: (1) Their construction and, as a rule, their special design features, make them unsuitable for the transport of passengers or for the transport of goods by road or other public ways. (2) Their top speed when laden is generally not more than 30 to 35 km/h. and (3) Their turning radius is approximately equal to the length of the vehicle itself. Further, vehicles of this heading do not usually have a closed driving cab, the accommodation for the driver often being no more than a platform on which he stands to steer the vehicle. Certain types may be equipped with a protective frame, metal screen, etc., over the driver's seat.</p> <p>On the other hand, heading 87.04 of the Code covers motor vehicles for the transport of goods.</p> <p>Even if these vehicles have low top speed and do not have closed driving cab, the “Hauler” work trucks have turning radius of more than double its length and the driver's seat is not a platform to which the driver stands to steer the vehicle. Hence, these did not satisfy the characteristics mentioned as work trucks of heading 87.09.</p> <p>In view thereof, subject articles, being motor vehicles for the transport of goods are classified under 2012 AHTN subheading 8704.90.91C of the Code, with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem.</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: 13 November 2014</p>															

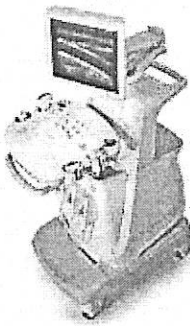
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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	<b>CLASSIFICATION</b>	2	<b>TCC NO.</b>
	AHTN 9018.12.00 MFN – 3% ad valorem ACFTA – Zero AKFTA – Zero		14-290

3	<b>DATE</b> 12 November 2014						
4	<p><b>DESCRIPTION</b></p> <p style="text-align: center;"><b>“SAMSUNG DIAGNOSTIC ULTRASOUND SYSTEM (SONOACE X8)”</b></p> <p>Based on the technical specification and brochure submitted, subject article is a transportable floor-standing electro-medical apparatus consisting of a monitor, control panel, the console, the peripheral devices, the probes and accessories. It is a software controlled ultrasound system that converts the high-frequency wave signals that propagate through the human body into high-frequency electronic signals and saved as a series of digital images displayed in the monitor in real time. Being optimized for use in a variety of ultrasound departments (including general, abdomen, obstetrics, gynecology, vascular, extremity, pediatric, cardiac, breast, urology, etc.), subject article has the following specifications:</p> <div style="display: flex; justify-content: space-around; align-items: center;">  <table border="1" style="width: 80%;"> <thead> <tr> <th style="width: 33%;">ELECTRICAL INPUT PARAMETERS</th> <th style="width: 33%;">DIMENSION (mm)</th> <th style="width: 33%;">WEIGHT</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">100-120V/200-240VAC, 10A, 50/60Hz</td> <td style="text-align: center;">1278 x 510 x 885 (HxWxD)</td> <td style="text-align: center;">More than 101kg (with monitor)</td> </tr> </tbody> </table> </div>	ELECTRICAL INPUT PARAMETERS	DIMENSION (mm)	WEIGHT	100-120V/200-240VAC, 10A, 50/60Hz	1278 x 510 x 885 (HxWxD)	More than 101kg (with monitor)
ELECTRICAL INPUT PARAMETERS	DIMENSION (mm)	WEIGHT					
100-120V/200-240VAC, 10A, 50/60Hz	1278 x 510 x 885 (HxWxD)	More than 101kg (with monitor)					
5	<p><b>HEADING</b> 9018.12</p> <p><b>SUBHEADING</b> AHTN 9018.12.00</p> <p><b>CONSIDERED</b></p>						
6	<p><b>REASONS FOR CLASSIFICATION</b></p> <p>Heading 90.18 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers, among others, instruments and appliances used in medical sciences. The pertinent Harmonized System (HS) Explanatory Notes state that the heading covers a very wide range of instruments and appliances which, in the vast majority of cases, are used only in professional practice (e.g., by doctors, surgeons, dentists, veterinary surgeons, midwives), either to make a diagnosis, to prevent or treat an illness or to operate, etc. The instruments of the heading may be made of any material. This heading also covers electro-medical apparatus for preventive, curative or diagnostic purposes. Electro-diagnostic apparatus, includes ultrasonic diagnostic equipment used for the representation of organs, e.g., on a display tube, by means of ultrasonic waves.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 9018.12.00 of the Code, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; ASEAN-China Free Trade Area (ACFTA) and ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificates of Origin (CO) Form “E” and “AK”, respectively.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>Edgardo B. Abon</i></p> <p style="text-align: right;">EDGARDO B. ABON Chairman</p> <p>Date Issued: 13 November 2014</p>						


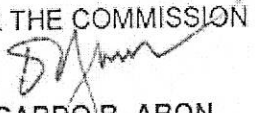
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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	<b>CLASSIFICATION</b>	2	<b>TCC NO.</b>
	AHTN 9018.12.00 MFN – 3% ad valorem ACFTA – Zero AKFTA – Zero		14-294

3	DATE 12 November 2014								
4	<p><b>DESCRIPTION</b></p> <p style="text-align: center;"><b>“SAMSUNG DIAGNOSTIC ULTRASOUND SYSTEM (MYSONO U6)”</b></p> <p>Based on the technical specification and brochure submitted, subject article is a transportable electro-medical apparatus consisting of monitor, control panel, the console, the peripheral devices, the probes and accessories. It is a software controlled ultrasound system that converts the high-frequency wave signals that propagate through the human body into high-frequency electronic signals and saved as a series of digital images displayed in the monitor in real time. Being used for clinical applications (fetal, abdominal, pediatric, small organ, neonatal cephalic, adult cephalic, trans-rectal, trans-vaginal, muscular-skeletal, cardiac adult, cardiac pediatric, peripheral vessel), subject article has the following specifications:</p> <div style="text-align: right;">  </div> <table border="1" style="width: 100%; margin-top: 10px;"> <thead> <tr> <th style="width: 45%;">ELECTRICAL INPUT PARAMETERS</th> <th style="width: 25%;">DIMENSION (mm)</th> <th style="width: 30%;">WEIGHT</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">100-240V, 0.7-1.63A, 47-63Hz</td> <td style="text-align: center;">75.4 x 360 x 291 (HxWxD)</td> <td style="text-align: center;">More than 4.8kg (w/o battery)</td> </tr> </tbody> </table>			ELECTRICAL INPUT PARAMETERS	DIMENSION (mm)	WEIGHT	100-240V, 0.7-1.63A, 47-63Hz	75.4 x 360 x 291 (HxWxD)	More than 4.8kg (w/o battery)
ELECTRICAL INPUT PARAMETERS	DIMENSION (mm)	WEIGHT							
100-240V, 0.7-1.63A, 47-63Hz	75.4 x 360 x 291 (HxWxD)	More than 4.8kg (w/o battery)							
5	<p><b>HEADING</b> 9018.12</p> <p><b>SUBHEADING</b> AHTN 9018.12.00</p> <p><b>CONSIDERED</b></p>								
6	<p><b>REASONS FOR CLASSIFICATION</b></p> <p>Heading 90.18 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers, among others, instruments and appliances used in medical sciences. The pertinent Harmonized System (HS) Explanatory Notes state that the heading covers a very wide range of instruments and appliances which, in the vast majority of cases, are used only in professional practice (e.g., by doctors, surgeons, dentists, veterinary surgeons, midwives), either to make a diagnosis, to prevent or treat an illness or to operate, etc. The instruments of the heading may be made of any material. This heading also covers electro-medical apparatus for preventive, curative or diagnostic purposes. Electro-diagnostic apparatus, includes ultrasonic diagnostic equipment used for the representation of organs, e.g., on a display tube, by means of ultrasonic waves.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 9018.12.00 of the Code, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; ASEAN-China Free Trade Area (ACFTA) and ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificates of Origin (CO) Form “E” and “AK”, respectively.</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: 13 November 2014</p>								

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REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

1	<b>CLASSIFICATION</b>
	AHTN 9004.90.90 MFN – 5% ad valorem ACFTA – Zero

2	<b>TCC NO.</b>
	14-364

3	<b>DATE</b> 10 November 2014												
4	<b>DESCRIPTION</b>  <p style="text-align: center;"><b>“LOOK3D 3D GLASSES”</b></p> <p>Based on the brochure and samples submitted, subject articles are spectacles designed for viewing three-dimensional pictures, compatible with all passive projector systems. These are available in the following designs and configurations:</p> <table border="1" style="width: 100%;"> <thead> <tr> <th style="width: 30%;">Model</th> <th>Description</th> </tr> </thead> <tbody> <tr> <td>Disposable Frames World 1 and World 2 Frames</td> <td>Frames in various colors</td> </tr> <tr> <td>Designer Range LK3D007C1, LK3D007C2 and LK3D007C3  LK3DH194C1, LK3DH194C2, LK3DH194C3, LK3DH194C4 and LK3DH194C5  LK3D1142C1  LK3D1142C2  LK3D3901C1, LK3D3901C2 and LK3D3901C3</td> <td>Matt black, red or blue frame with metallic embossed logo temple insert  Frames in various colors with metallic frame front highlights  Shiny black frame with bright red browbar strip  Tortoise shell frame bright yellow browbar strip  With metallic frames, glossy/matt temple tips and clear nose pads</td> </tr> <tr> <td>Clip-on Range LK3DCLIPFC and LK3DCLIPRC</td> <td></td> </tr> <tr> <td>Reaid Disposable Frames Adults and Kids Frames</td> <td>Frames in various colors</td> </tr> <tr> <td>Themed Range 2014/15</td> <td>In various designs based on popular movies and cartoons</td> </tr> </tbody> </table>	Model	Description	Disposable Frames World 1 and World 2 Frames	Frames in various colors	Designer Range LK3D007C1, LK3D007C2 and LK3D007C3  LK3DH194C1, LK3DH194C2, LK3DH194C3, LK3DH194C4 and LK3DH194C5  LK3D1142C1  LK3D1142C2  LK3D3901C1, LK3D3901C2 and LK3D3901C3	Matt black, red or blue frame with metallic embossed logo temple insert  Frames in various colors with metallic frame front highlights  Shiny black frame with bright red browbar strip  Tortoise shell frame bright yellow browbar strip  With metallic frames, glossy/matt temple tips and clear nose pads	Clip-on Range LK3DCLIPFC and LK3DCLIPRC		Reaid Disposable Frames Adults and Kids Frames	Frames in various colors	Themed Range 2014/15	In various designs based on popular movies and cartoons
Model	Description												
Disposable Frames World 1 and World 2 Frames	Frames in various colors												
Designer Range LK3D007C1, LK3D007C2 and LK3D007C3  LK3DH194C1, LK3DH194C2, LK3DH194C3, LK3DH194C4 and LK3DH194C5  LK3D1142C1  LK3D1142C2  LK3D3901C1, LK3D3901C2 and LK3D3901C3	Matt black, red or blue frame with metallic embossed logo temple insert  Frames in various colors with metallic frame front highlights  Shiny black frame with bright red browbar strip  Tortoise shell frame bright yellow browbar strip  With metallic frames, glossy/matt temple tips and clear nose pads												
Clip-on Range LK3DCLIPFC and LK3DCLIPRC													
Reaid Disposable Frames Adults and Kids Frames	Frames in various colors												
Themed Range 2014/15	In various designs based on popular movies and cartoons												
5	<b>HEADING</b> 90.04 <b>SUBHEADING</b> AHTN 9004.90.90 <b>CONSIDERED</b>												
6	<b>REASONS FOR CLASSIFICATION</b>  <p>Heading 90.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers spectacles, goggles and the like, corrective, protective or other. The pertinent Harmonized System (HS) Explanatory Notes state that this heading covers articles (usually comprising a frame or support with lenses or shields of glass or other material), for use in front of the eyes, generally intended either to correct certain defects of vision or to protect the eyes against dust, smoke, gas, etc., or dazzle; it also covers spectacles for viewing stereoscopic (three-dimensional) pictures.</p> <p>In view thereof, subject articles are classified under 2012 AHTN subheading 9004.90.90 of the Code with a 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 <i>[Signature]</i> <b>EDGARDO B. ABON</b> Chairman</p> <p>Date Issued: 13 November 2014</p>												

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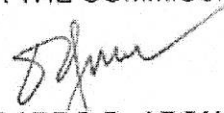


REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	CLASSIFICATION
	AHTN 6403.91.00 MFN - 15% ad valorem ACFTA - Zero

2	TCC NO
	14-396

3	DATE 13 November 2014
4	<p>DESCRIPTION</p> <p><b>"KING POWER (KPR) SAFETY SHOES MODEL K-803 S1"</b></p> <p>Based on the accompanying brochure and sample, subject article is a high cut safety shoe with buffalo leather upper (external) and grooved rubber outer sole. It has a clear sturdy plastic toe cap that can resist 200 joules of impact and 15 kilogram Newton's compression. The upper, which covers the ankle, has tongue and eyelets for shoelace fastening. The insole is cushioned.</p> 
5	<p>HEADING 64.03</p> <p>SUBHEADING AHTN 6403.91.00</p> <p>CONSIDERED</p>
6	<p>REASONS FOR CLASSIFICATION</p> <p>Note 4 to Chapter 64 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code states that subject to Note 3 to this Chapter: (a) the material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments; (b) the constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.</p> <p>Heading 64.03 of the Code covers footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 6403.91.00 of the Code with Most Favoured Nation (MFN) rate of duty of 15% ad valorem, 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: right;">EDGARDO B. ABON Chairman</p> <p>Date Issued: 14 November 2014</p>

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	<b>CLASSIFICATION</b>
	AHTN 6403.99.00 MFN - 15% ad valorem ACFTA - Zero

2	<b>TCC NO</b>
	14-397

3 DATE 13 November 2014

4 DESCRIPTION

**"KING POWER (KPR) SAFETY SHOES MODEL M-018EH"**

Based on the accompanying brochure and sample, subject article is a safety shoe with buffalo leather upper (external) and grooved rubber outer sole. It has a clear sturdy plastic toe cap that can resist 200 joules of impact and 15 kilogram Newton's compression. The upper has a tongue and eyelets for shoelace fastening, but do not cover the ankle. The insole is cushioned.



5	<b>HEADING</b>	64.03
	<b>SUBHEADING</b>	AHTN 6403.99.00
	<b>CONSIDERED</b>	

6 REASONS FOR CLASSIFICATION

Note 4 to Chapter 64 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code states that subject to Note 3 to this Chapter: (a) the material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments; (b) the constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

Heading 64.03 of the Code covers footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.

In view thereof, subject article is classified under 2012 AHTN subheading 6403.99.00 of the Code with Most Favoured Nation (MFN) rate of duty of 15% ad valorem, 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*  
EDGARDO B. ABON  
Chairman

Date Issued: 14 November 2014



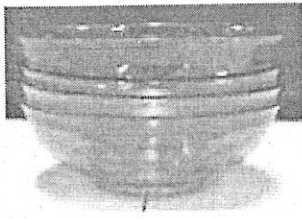

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	<b>CLASSIFICATION</b>	2	<b>TCC NO.</b>
	AHTN 3924.10.00 MFN - 15% ad valorem ACFTA - 15% ad valorem		14-399

3	<b>DATE</b> 10 November 2014		
4	<p style="text-align: center;"><b>DESCRIPTION</b></p> <p style="text-align: center;"><b>“TUPPERWARE® RICE BOWLS”</b></p> <p>Based on the brochure and samples submitted, subject articles are molded plastic rice bowls in different colors made of polycarbonate (PC). These are used for individual serving of rice.</p> <div style="text-align: center;">  </div>		
5	<p><b>HEADING</b> 39.24</p> <p><b>SUBHEADING</b> AHTN 3924.10.00</p> <p><b>CONSIDERED</b></p>		
6	<p><b>REASONS FOR CLASSIFICATION</b></p> <p>Heading 39.24 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics. The pertinent Harmonized System (HS) Explanatory Notes state that this heading covers, among others, tableware such as tea or coffee services, plates, soup tureens, salad bowls, dishes and trays of all kinds, coffee-pots, teapots, sugar bowls, beer mugs, cups, sauce-boats, fruit bowls, cruets, salt cellars, mustard pots, egg-cups, teapot stands, table mats, knife rests, serviette rings, knives, forks and spoons.</p> <p>In view thereof, subject articles are classified under 2012 AHTN subheading 3924.10.00 of the Code, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem. Under ASEAN-China Free Trade Area (ACFTA), said products are in the Highly Sensitive List of the Philippines. Hence, the applicable ACFTA rate is the MFN rate of duty of 15% 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> <div style="margin-top: 20px;"> <p>Date Issued: 13 November 2014</p> </div>		

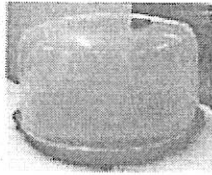
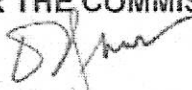
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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	<b>CLASSIFICATION</b>	2	<b>TCC NO</b>
	AHTN 3924.10.00 MFN - 15% ad valorem ACFTA - 15% ad valorem		14-409

3	<b>DATE</b> 12 November 2014
4	<p style="text-align: center;"><b>DESCRIPTION</b></p> <p style="text-align: center;"><b>“TUPPERWARE® ROUND CAKE TAKER”</b></p> <p>Based on the technical information and sample submitted, subject article is a round cake storage bin made from plastic. It has an airtight seal base and cover, locks on both sides to keep left over cake protected and handle for easy transport. The base can be inverted to serve as deep tray for sandwiches and other goodies. It is used for storing cakes and other pastries.</p> 
5	<p><b>HEADING</b> 39.24</p> <p><b>SUBHEADINGS</b> 3924.10.00</p> <p><b>CONSIDERED</b></p>
6	<p><b>REASONS FOR CLASSIFICATION</b></p> <p>Heading 39.24 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.</p> <p>The pertinent Harmonized System (HS) Explanatory Notes state that this heading covers, among others: (a) tableware such as tea or coffee services, plates, soup tureens, salad bowls, dishes and trays of all kinds, coffee-pots, teapots, sugar bowls, beer mugs, cups, sauce-boats, fruit bowls, cruets, salt cellars, mustard pots, egg-cups, teapot stands, table mats, knife rests, serviette rings, knives, forks and spoons and (b) kitchenware such as basins, jelly moulds, kitchen jugs, storage jars, bins and boxes (tea caddies, bread bins, etc.), funnels, ladles, kitchen-type capacity measures and rolling-pins.</p> <p>In view thereof, subject article, being a kitchenware of plastic, is classified under 2012 AHTN subheading 3924.10.00 with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem. Under the ASEAN – China Free Trade Area (ACFTA), said product is in the Highly Sensitive List (HSL) of the Philippines. Hence, the applicable ACFTA rate is the MFN rate of duty of 15% ad valorem.</p> <p style="text-align: right;"><b>FOR THE COMMISSION</b></p> <p style="text-align: right;"> <b>EDGARDO B. ABON</b> Chairman</p> <p>Date Issued: 13 November 2014</p>