



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

AOCG Memo No. 045-2016

MEMORANDUM -

FOR : ALL DISTRICT COLLECTORS

SUBJECT : Tariff Commission Circulars

DATE : August 30, 2016

Attached herewith are copies of Tariff Commission Circulars (TCC) issued by the Tariff Commission for your information and reference in the classification of therein subject articles, summarized as follows:

TCC. No.	Description of Articles	2012 AHTN Code	RATE OF DUTY
16-232	"FALCON WATERFREE [®] CARTRIDGE, MODEL: VELOCITY"	8421.29.90	MFN – 1% ad valorem
16-245	"FREYSSINET ISOSISM RANGE: ISOSISM [®] FD (FLUID DAMPER)"	8412.21.20	MFN – 3% ad valorem
16-248	"SPACER"	3926.90.99	MFN – 15% ad valorem PJEPA – 3% ad valorem AJCEPA – 3% ad valorem
16-252	"B&C MANGO KERNELS"	2008.99.90	Export Duty - Zero

**subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).*

Melita O. Del Rosario
MELITA O. DEL ROSARIO
Officer-In-Charge, AOCG

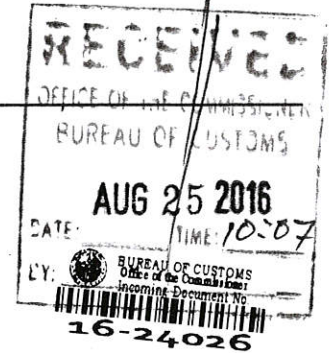


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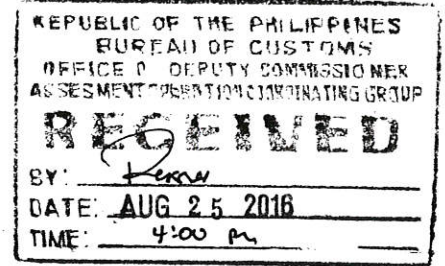
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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION



25 August 2016

COMMISSIONER NICANOR E. FAELDON
Bureau of Customs
Port Area, Manila



Sir:

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863), the Commission is pleased to furnish your good Office with copies of our Classification Rulings with TCC (AR) Nos. 16-232, 16-245, 16-248 and 16-252, together with their respective brochures/technical literature, issued on 24 August 2016.

Thank you.

Very truly yours,

MariLou P. Mendoza
MARILOU P. MENDOZA
Officer-in-Charge

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

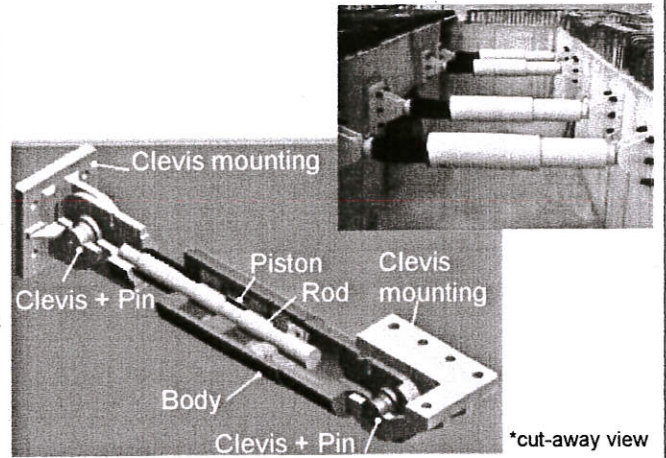
Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
			16-245
	AHTN 8412.21.00 MFN – 3% ad valorem	3	DATE ISSUED
			AUG 24 2016

4 DESCRIPTION OF GOOD

“FREYSSINET ISOSISM RANGE: ISOSISM® FD (FLUID DAMPER)”

Based on the product brochure submitted, subject article is a hydraulic damper device made of a steel cylinder with two chambers separated by a piston. The piston is secured to a rod connected to one of the clevis mountings. The damper body, filled with viscous fluid, is secured to the other clevis mounting. The device works both for traction and compression. Subject article is installed in structure to dissipate seismic movements during earthquakes.



5 REASONS FOR CLASSIFICATION

Heading No. 84.12 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers other engines and motors. The pertinent Harmonized System (HS) Explanatory Notes (ENs) 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.

In view thereof, subject article is classified under 2012 AHTN subheading 8412.21.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

FOR THE COMMISSION

MariLou P. Mendoza
MARILOU P. MENDOZA
 Officer-In-Charge

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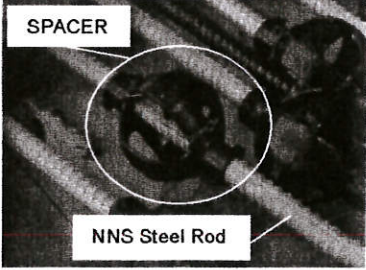
REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3926.90.99 MFN - 15% ad valorem PJEPA - 3% ad valorem AJCEPA - 3% ad valorem		16-248
		3	DATE ISSUED
			AUG 24 2016

4	DESCRIPTION OF GOOD
	<p>“SPACER”</p> <p>Based on the documents submitted, subject article is a uniquely shaped high density polyethylene spacer. Conforming to JIS K 6899-1 standards, subject article is used as a component of the “Soil Stabilization System (Nonframe® Method)” wherein it is attached midway the NNS steel rod to provide sufficient friction between rod and grout.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 39.26 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers other articles of plastics and articles of other materials of headings 39.01 to 39.14. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that it covers articles, not elsewhere specified or included, of plastics or of other materials of headings 39.01 to 39.14.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 3926.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem, and Philippine-Japan Economic Partnership Agreement (PJEPA) and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rate of duty of 3% ad valorem, subject to submission of Certificate of Origin (CO) Forms “JP” and “AJ”, respectively.</p>
	<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Officer-in-Charge</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	2012 AHTN CODE AND RATE/S OF EXPORT DUTY	2	TCC (AR) NO.
	AHTN 2008.99.90 Export Duty – Zero		16-252
		3	DATE ISSUED
			AUG 24 2016

4 DESCRIPTION OF GOOD

“B&C MANGO KERNELS”

Based on the product list, ingredients list, production process flow and samples submitted, subject articles are chewy mango snacks in the form of kernels. These are made from real mangoes (green and ripe) mixed with sugar, modified starch, hydrogenated coconut oil and spices. Packed in 40-g stand-up pouches (SUP), these come in four (4) variants (Mango Kernels, Green Mango Kernels, Spicy Mango Kernels and Spicy Green Mango Kernels) and are to be exported.



5 REASONS FOR CLASSIFICATION

Heading 20.08 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers fruit, nuts and other edible parts of plants, whether whole, in pieces or crushed, including mixtures thereof, prepared or preserved otherwise than by any of the processes specified in other Chapters or in the preceding headings of this Chapter. The products of this heading may be sweetened with synthetic sweetening agents (e.g., sorbitol) instead of sugar. Other substances (e.g., starch) may be added to the products of this heading, provided that they do not alter the essential character of fruit, nuts or other edible parts of plants. The products of this heading are generally put up in cans, jars or airtight containers, or in casks, barrels or similar containers.

In view thereof, subject article is classified under 2012 AHTN subheading 2008.99.90.

FOR THE COMMISSION

MariLou P. Mendoza
MARILOU P. MENDOZA
 Officer-in-Charge

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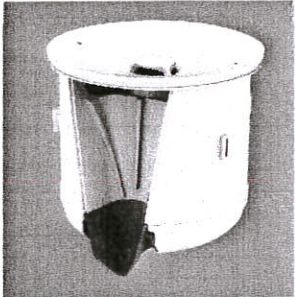


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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION
Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8421.29.90 MFN - 1% ad valorem		16-232
		3	DATE ISSUED
			AUG 24 2016

4	DESCRIPTION OF GOOD
	“FALCON WATERFREE® CARTRIDGE, MODEL: VELOCITY”
	<p>Based on the brochure and sample submitted, subject article is a urinal cartridge replacement kit consisting of a urinal drain cartridge, a liquid sealant pack, an installation key, a pair of plastic gloves and a plastic bag for the disposal of the used cartridge.</p> <p>The cylindrical shaped urinal drain cartridge, made of acrylonitrile butadiene styrene (ABS) plastic, is to be inserted into the base of a ceramic urinal. It filters and traps uric sediments as urine drains through the entry chamber and exit channel, preventing the clogging of pipes. Its airtight seal in combination with the patented external cavity and liquid sealant prevents urine and odor from escaping into the room. Subject article eliminates the need for water in urinals.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.21 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, filtering or purifying machinery and apparatus for liquids or gases. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that much of the filtration or purification plant of this heading is purely static equipment with no moving parts. The heading covers filters and purifiers of all types (physical or mechanical, chemical, magnetic, electro-magnetic, electrostatic, etc.).</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 8421.29.90 with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</p>
	<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Officer-In-Charge</p>