

2017_09-001



Republic of the Philippines
Department of Finance
BUREAU OF CUSTOMS

MASTER COPY

25 August 2017

MEMORANDUM:

TO : **All District and Sub-port Collectors
All Chiefs, Formal Entry Division
And Formal Entry Division Personnel**

RE : **Tariff Commission Circulars**

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization Act (Republic Act 10863), the Tariff Commission issued an Advance Rulings (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued from **August 11 to 14, 2017**, for various imported articles, and the same were submitted and reviewed by this Office, summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2012 AHTN CODE	RATE OF DUTY
17-103	"NP SCREEN™ MMDX5100 HYPERTONIC MAINTENANCE MEDIA"	3821.00.90	MFN – 3% Ad Valorem ATIGA – Zero*
17-109	"ACTIMALT LIQUID REGULAR"	2106.90.98	MFN – 1% Ad Valorem
17-194	"MEDSTER DOUBLE ADHESIVE STEAM LABEL 3-LINE"	3822.00.90	MFN – 1% Ad Valorem
17-272	"ZAMBAC P"	2309.90.20	MFN – Zero ACFTA – Zero*
17-295	"GYPROC™ CORNICE ADHESIVE"	3214.10.00	MFN – 5% Ad Valorem ATIGA – Zero*
17-315	"STANDARD TEXTILE BATH MAT"	5702.49.19	MFN – 15% Ad Valorem ACFTA – Zero*
17-330	"ULTRA-PEP™ 148"	3824.99.99	MFN – 3% Ad Valorem ATIGA – Zero*
17-353	"WIRE MESH for SOIL STABILIZATION SYSTEM (NONFRAME® METHOD)"	7314.42.00	MFN – 10% Ad Valorem AJCEPA – 2% Ad Valorem PJEPA – 2% Ad Valorem

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

For your information and guidance.

Atty. EDWARD JAMES A. DY BUCO
Deputy Commissioner
Assessment and Operations Coordinating Group

cc: COMMISSIONER OF CUSTOMS

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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

REPUBLIC OF THE PHILIPPINES
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 BUREAU OF CUSTOMS
 OFFICE OF THE DEPUTY COMMISSIONER
 ASSESSMENT OPERATION COORDINATING GROUP
RECEIVED
 BY: *Elena*
 DATE: **AUG 18 2017**
 TIME: *11:20am*

#2017-09-1966
 BUREAU OF CUSTOMS
 OFFICE OF THE COMMISSIONER
RECEIVED
AUG 17 2017
 BY: *clw* TIME: *11:35*

15 August 2017

COMMISSIONER NICANOR E. FAELDON

Bureau of Customs
Port Area, Manila



Dear **Commissioner Faeldon**:

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863), this Commission is pleased to furnish your good Office with original copies of its Advance Rulings on Tariff Classification with TCC (AR) Nos. 17-103, 17-109, 17-194, 17-272, 17-295, 17-315, 17-330, and 17-353, together with their respective brochures/technical literature, issued from 11 - 14 August 2017.

Thank you.

Very truly yours,

MariLou P. Mendoza
MARILOU P. MENDOZA
 Chairperson



Encl: As stated.

cc: The Secretary
 Department of Finance
 Manila



REPUBLIC OF THE PHILIPPINES

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

1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3821.00.90 MFN – 3% ad valorem ATIGA – Zero		17-103
		3	DATE ISSUED
			AUG 14 2017

4 DESCRIPTION OF GOOD**“NP Screen™ MMDX5100 HYPERTONIC MAINTENANCE MEDIA”**

Based on the product data sheet submitted, subject article is a kit used in collecting and transporting sample specimens for detecting nasopharyngeal carcinoma (NPC). The kit consists of a trans-oral collection brush, 2 ml vial with 0.5 ml transport media (MMDX5100), biohazard specimen transport bag, two (2) numeric labels, disposable scissors, and the instruction sheet. The transport media, which imparts the essential character of the kit, is a hypertonic solution used to stabilize and preserve DNA-containing specimens prior to screening.

5 REASONS FOR CLASSIFICATION

Heading 38.21 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers various preparations in which bacteria, moulds, microbes, viruses, other micro-organisms and plant, human or animal cells required for medical purposes (e.g., for obtaining antibiotics) or for other scientific purposes or in industry (e.g., in the manufacture of vinegar, lactic acid, butyl alcohol) can find nourishment and multiply or in which they can be maintained.

In view thereof, subject article is classified under AHTN 2017 subheading 3821.00.90, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (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



17-00306

MariLou P. Mendoza
MARILOU P. MENDOZA
 Chairperson





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2106.90.98 MFN - 1% ad valorem		17-109
		3	DATE ISSUED
			AUG 11 2017

4	DESCRIPTION OF GOOD
	<p>“ACTIMALT LIQUID REGULAR”</p> <p>Based on the product specification and nutritional data, compositional information, and quality certificate submitted, subject article is a flavouring preparation containing liquid extract of barley and malted barley, in the form of brown viscous liquid. It is produced by enzymatic hot water extraction followed by filtration and concentration under vacuum evaporation. Packed in 300 kg (kilogram) steel drums, it is used as a flavourant for bakery products.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 21.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.98, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	  <p>Republic of the Philippines TARIFF COMMISSION 17-00304</p>






REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3822.00.90 MFN – 1% ad valorem		17-194
		3	DATE ISSUED
			AUG 14 2017

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“MEDSTER DOUBLE ADHESIVE STEAM LABEL 3-LINE”</p> <p>Based on the technical data sheet and sample submitted, subject article is a sterilization indicator label made from vellum paper, printed with chemical indicator ink which turns from pink to black after the medical device has undergone steam sterilization. The labels are cut to size of 29 mm x 28 mm with double adhesive support and presented in rolls containing 500 labels. The rolls are packed in boxes containing 30 rolls. The labels are applied to the medical device with a label gun.</p> <div style="text-align: right;">  </div>
5	REASONS FOR CLASSIFICATION
	<p>Heading 38.22 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that reagents of this heading are either on a backing or in the form of preparations and thus comprise more than a single constituent. For example, they may consist of admixtures of two or more reagents or of single reagents dissolved in solvents other than water. They may also be in the form of paper, plastics or other materials (used as backings or support), impregnated or coated with one or more diagnostic or laboratory reagents, such as litmus, pH or pole-finding papers or pre-coated immuno-assay plates.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3822.00.90, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	  Republic of the Philippines TARIFF COMMISSION 17-00308





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<p style="text-align: center;">AHTN 2309.90.20 MFN - Zero ACFTA - Zero</p>		17-272	
		3	DATE ISSUED
AUG 11 2017			
4	DESCRIPTION OF GOOD		
<p style="text-align: center;">“ZAMBAC P”</p> <p>Based on the product specifications, material safety data sheet, certificate of product registration from the Bureau of Animal Industry (BAI), and product catalog submitted, subject article is a concentrated probiotic feed additive, in the form of off white to yellowish brown powder, containing <i>Bacillus subtilis</i> and <i>Bacillus licheniformis</i> as active ingredients, and calcium carbonate as carrier. It is added to feeds at a rate of 100-500 grams/MT of feed. Packed in 25 kg multilayered polyethylene bags, subject article aids in the development and maintenance of intestinal health and growth performance of poultry, pigs, sheep and cattle, and improves feed conversion efficiency.</p>			
5	REASONS FOR CLASSIFICATION		
<p>Heading 23.09 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers, among others, preparations for use in making the complete feeds or supplementary feeds. These preparations known in trade as “premixes”, are, generally speaking, compound compositions consisting of a number of substances (sometimes called additives) the nature and proportions of which vary according to the animal production required. These substances include among others, those which improve digestion and, more generally, ensure that the animal makes good use of the feeds and safeguard its health: vitamins or provitamins, amino-acids, antibiotics, coccidiostats, trace elements, emulsifiers, flavourings and appetisers, etc.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p> <div style="display: flex; justify-content: space-around; align-items: center;">  <div style="text-align: center;">  Republic of the Philippines TARIFF COMMISSION 17-00303 </div> </div>			

5th Floor, Philippine Heart Center MAB, East Avenue, Diliman, 1101 Quezon City, Philippines

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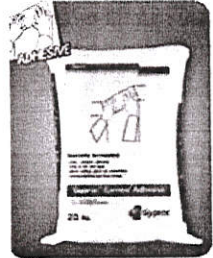



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3214.10.00 MFN - 5% ad valorem ATIGA - Zero		17-295
		3	DATE ISSUED
			AUG 11 2017

4	DESCRIPTION OF GOOD
	“GYPROC™ CORNICE ADHESIVE”
	<p>Based on the brochure, safety data sheet, and production flow chart submitted, subject article is a gypsum-based adhesive plaster consisting mainly of calcium sulphate hemihydrate and calcium carbonate with small quantity of cellulose ether and modified starch. It is in the form of a white, odourless powder packed in 20 kg polypropylene bags. To be mixed with water, subject article is used in securing or attaching cornices and other decorative mouldings to walls and ceilings.</p>
	
5	REASONS FOR CLASSIFICATION
	<p>Heading 32.14 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that these preparations are mainly used to stop, seal or caulk cracks and, in certain cases, to bond or firmly join components together. They are distinguished from glues and other adhesives by the fact that they are applied in thick coatings or layers. This group includes, among others, mastics based on plaster. These are put up as fibrous and flocculent powders, composed of a mixture of about 50% plaster with other materials such as asbestos fibres, wood cellulose, glass fibres or sand. They are made pasty by the addition of water, and used to secure screws, gudgeon pins, dowels, hooks, etc.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3214.10.00, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (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></p> <p>MARILOU P. MENDOZA Chairperson</p>
	  <p>Republic of the Philippines TARIFF COMMISSION 17-00305</p>



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 5702.49.19 MFN - 15% ad valorem ACFTA - Zero		17-315
		3	DATE ISSUED
			AUG 14 2017.

4 DESCRIPTION OF GOOD

“STANDARD TEXTILE BATH MAT”

Based on the brochure and sample submitted, subject article is a plain white bath mat made of 93% cotton and 7% polyester terry towelling fabric. It is produced using the Centium Core Technology®, a patented weaving process exclusively for terry and sheeting products. It measures 51 cm x 76 cm and weighs 300 g. Subject article is used in households and hotels and is designed for a person to stand on after getting out of a bath or shower. It absorbs water off the bathroom floor and prevents slipping on wet tiles.

5 REASONS FOR CLASSIFICATION

Heading 57.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including “Kelem”, “Schumacks”, “Karamanie” and similar hand-woven rugs. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the carpets and other textile floor coverings of this heading include, among others, terry towelling or similar bath-mats.

In view thereof, subject article is classified under AHTN 2017 subheading 5702.49.19, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.

This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

MARILOU P. MENDOZA
Chairperson



Republic of the Philippines
TARIFF COMMISSION



17-00309





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<p style="text-align: center;">AHTN 3824.99.99 MFN - 3% ad valorem ATIGA - Zero</p>		17-330	
		3	DATE ISSUED
		AUG 14 2017	

4	DESCRIPTION OF GOOD
<p>“ULTRA-PEP™ 148”</p> <p>Based on the safety and technical data sheet and process flow chart submitted, subject article is a performance additive based on dibenzamido diphenyl disulphide (DBD) with fatty acids and stearic acid, in the form of bluish gray pastilles with a characteristic odour. Packed in 25 kg polyethylene (PE) bags, it is used as a chemical peptizer for natural rubber and is mixed at 0.1-0.5 phr (pound per hour).</p>	
5	REASONS FOR CLASSIFICATION
<p>Heading 38.24 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the chemical products classified here are products whose composition is not chemically defined, whether they are obtained as by-products of the manufacture of other substances (this applies, for example, to naphthenic acids) or prepared directly. The chemical or other preparations are either mixtures (of which emulsions and dispersions are special forms) or occasionally solutions.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3824.99.99, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (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>	
  <p>Republic of the Philippines TARIFF COMMISSION 17-00307</p>	




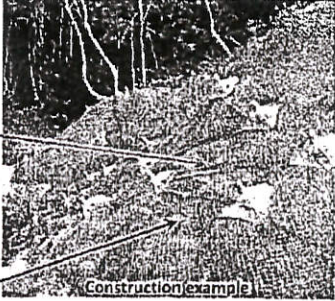

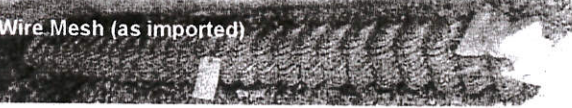
REPUBLIC OF THE PHILIPPINES



TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 7314.42.00 MFN - 10% ad valorem AJCEPA - 2% ad valorem PJEPa - 2% ad valorem		17-353
		3	DATE ISSUED
			AUG 14 2017

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“WIRE MESH for SOIL STABILIZATION SYSTEM (NONFRAME® METHOD)”</p> <p>Based on the brochure and technical information submitted, subject article is a hot dip zinc, polyethylene coated wire (cyclone) mesh. It consists of 2.6 mm (diameter) bent wires, conforming to Japanese Industrial Standards (JIS) E-GH3, forming a zig-zag pattern so that each bend hooks with the wire on each side, overlapping and intersecting, thus forming a diamond pattern. Subject article comes in widths of 2 m to 4 m and is to be used as a component of the “Soil Stabilization System (Non-Frame® Method).”</p> <div style="display: flex; justify-content: space-around;"> <div style="text-align: center;">  <p>Erosion control mat</p> </div> <div style="text-align: center;">  <p>Construction example</p> </div> </div> <div style="display: flex; justify-content: space-around; margin-top: 10px;"> <div style="text-align: center;">  <p>Wire mesh</p> </div> <div style="text-align: center;">  <p>Wire Mesh (as imported)</p> </div> </div>

5	REASONS FOR CLASSIFICATION
	<p>Heading 73.14 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, cloth (including endless bands), grill, netting and fencing, of iron or steel wire. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the products of this group are, in the main, produced by interlacing, interweaving, netting, etc., iron or steel wire by hand or machine. The methods of manufacture broadly resemble those used in the textile industry (for simple warp and weft fabrics, knitted or crocheted fabrics, etc.). The term “wire” means hot- or cold-formed products of any cross-sectional shape, of which no cross-sectional dimension exceeds 16 mm, such as rolled wire, wire rod and flat strip cut from sheet. The material of the heading may be used for many purposes e.g., for the washing, drying or filtering of many materials; to make fencing, food protecting covers and insect screening, safety guards for machinery, conveyor belting, shelving, mattresses, upholstery, sieves and riddles, etc.; and for reinforcing concrete, etc.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 7314.42.00, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) and Philippines-Japan Economic Partnership Agreement (PJEPa) rates of duty of 2% ad valorem, subject to submission of Certificate of Origin (CO) Forms “AJ” and “JP”, 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>MariLou P. Mendoza</i></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p> <div style="display: flex; justify-content: space-between; align-items: center; margin-top: 20px;">  <div style="text-align: center;">  <p>17-00310</p> </div> </div>