

2017-10-04



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

*PPS*  
**MASTER COPY**

19 October 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 **September 28 to October 02, 2017**, for various imported articles, and the same were submitted and reviewed by this Office, summarized as follows:

<b>TCC NO.</b>	<b>DESCRIPTION OF ARTICLES</b>	<b>AHTN 2017 CODE</b>	<b>RATE OF DUTY</b>
17-078	"MALKIST® SEAWEED CRACKERS"	1905.90.20	MFN – 15% Ad Valorem ATIGA – Zero*
17-292	"GYPROC® GypCote MAX SKIM COAT PLASTER"	3214.90.00	MFN – 5% Ad Valorem ATIGA – Zero*
17-321	"PARTS FOR WASHING MACHINE PRODUCTION K-2"	8450.90.20	MFN – 3% Ad Valorem ACFTA – Zero*
17-333	"LVTONG® SIGHTSEEING CAR, Model: LT-S4.DB"	8703.10.10	MFN – 30% Ad Valorem ACFTA – Zero*
17-364	"LG COMMERCIAL AIRCON INDOOR UNITS, WALL MOUNTED TYPE"	8415.90.19	MFN – 10% Ad Valorem AKFTA – Zero*
17-378	"SOW ADVANTAGE"	2309.90.20	MFN – Zero
17-383	"TOBACOLL 132-469A"	3506.91.00B	<b>Export Duty – Zero</b>
17-386	"CHAWLA D' ORO PROSECCO DOC TREVISO EXTRA DRY"	2204.21.11	MFN – 7% Ad Valorem
17-391	"LOCH SHIEL BLENDED SCOTCH WHISKY"	2208.30.00	MFN – 15% Ad Valorem
17-399	"INTERNATIONAL WELDING TECHNOLOGIES (IWT) HEAVY DUTY STUD WELDING SYSTEM, MODEL: LYNX <sup>4</sup> MODULAR"	8515.29.00	MFN – Zero
17-422	"SHIFT TAEKWONDO UNIFORM"	6204.23.00	MFN – 15% Ad Valorem AKFTA – Zero*

...PAGE 2

TCC NO.	DESCRIPTION OF ARTICLES	AHTN 2017 CODE	RATE OF DUTY
17-429	"PRINTER RIBBON (ERC-38)"	9612.10.10	MFN – 1% Ad Valorem ACFTA – Zero*
17-432	"POSTECH BACODE SCANNER, MODEL: PT-BS-8800"	8471.90.10	MFN – Zero ACFTA – Zero*
17-433	"POSTECH THERMAL LABEL PRINTING SCALE, MODEL: PT-LS1000"	8423.81.10A	MFN– 5% Ad Valorem ACFTA – Zero*
17-436	"POSTECH THERMAL RECEIPT PRINTER, MODEL: PT-RP328"	8443.32.90	MFN – Zero ACFTA – Zero*
17-440	"DXN GANOZHI™ PLUS BODY FOAM"	3401.30.00	MFN – 10% Ad Valorem ATIGA – Zero*
17-441	"DXN GANOZHI™ PLUS TOOTHPASTE"	3306.10.90	MFN – 7% Ad Valorem ATIGA – Zero*
17-442	"DXN GANOZHI™ PLUS SHAMPOO"	3305.10.90	MFN – 10% Ad Valorem ATIGA – Zero*

*\*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

*Diya*

cc: COMMISSIONER OF CUSTOMS

2017-10-042 P.3



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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

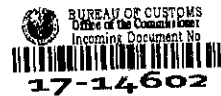
02 October 2017

BUREAU OF CUSTOMS  
OFFICE OF THE COMMISSIONER  
**RECEIVED**

OCT 04 2017

BY: Beq TIME: 1:46

**COMMISSIONER ISIDRO S. LAPEÑA**  
Bureau of Customs  
Port Area, Manila



Dear **Commissioner Lapeña**:

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. 17-078, 17-292, 17-321, 17-333, 17-364, 17-378, 17-383, 17-386, 17-391, 17-399, 17-422, 17-429, 17-432, 17-433, 17-436, 17-440, 17-441 and 17-442, together with their respective brochures/technical literature, issued from 28 September – 02 October 2017.

Thank you.

Very truly yours,

*MariLou P. Mendoza*  
**MARILOU P. MENDOZA**  
Chairperson



#2017-10-2614

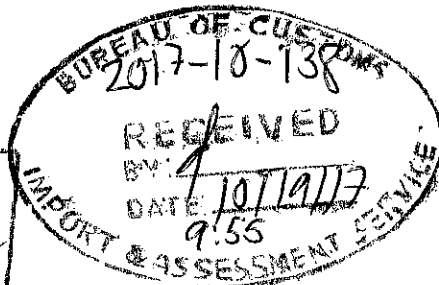
REPUBLIC OF THE PHILIPPINES  
BUREAU OF CUSTOMS  
OFFICE OF THE DEPUTY COMMISSIONER  
ASSESSMENT OPERATION COORDINATING GROUP  
**RECEIVED**

BY: Rochelle  
DATE: OCT 18 2017  
TIME: 2:43

Encl: As stated.

cc: The Secretary  
Department of Finance  
Manila

**V. C. D.**  
REC'D Army  
DATE 10/19/17 10:45  
BU. OF CUSTOMS



2017-10-042 P.4



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

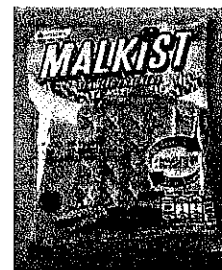
Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<p><b>AHTN 1905.90.20</b>  <b>MFN – 15% ad valorem</b>  <b>ATIGA – Zero</b></p>		<b>17- 078</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>SEP 28 2017</b>

**4 DESCRIPTION OF GOOD**

**“MALKIST® SEAWEED CRACKERS”**

Based on the certificate of product registration from the Food and Drug Administration (FDA), process flow diagram, results of analysis, draft label, and sample submitted, subject article is a seaweed-flavoured cracker biscuit. Packed in 18 gram plastic wrappers, subject article is made from wheat flour, vegetable oil, cassava starch, sugar, nature-identical seaweed flavour, salt, leavening agent, malt extract, milk powder, yeast, and vitamin premix.



**5 REASONS FOR CLASSIFICATION**

Heading 19.05 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, among others, biscuits. These are usually made from flour and fat to which may have been added sugar or certain of the substances such as starches, milk, cream, eggs, cocoa, chocolate, coffee, honey, fruit, liqueurs, brandy, albumen, cheese, meat, fish, flavourings, yeast or other leavening agents. They are baked for a long time to improve the keeping qualities and are generally put up in closed packages. There are various types of biscuits including savoury and salted biscuits, which usually have a low sucrose content.

In view thereof, subject article is classified under AHTN 2017 subheading 1905.90.20, with a Most Favoured Nation (MFN) rate of duty of 15% 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

*MariLou P. Mendoza*

**MARILOU P. MENDOZA**  
Chairperson



Republic of the Philippines  
TARIFF COMMISSION



17-00404

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REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3214.90.00 MFN – 5% ad valorem ATIGA – Zero		17-292
		<b>3</b>	<b>DATE ISSUED</b>
			<b>OCT 02 2017</b>

**4 DESCRIPTION OF GOOD****“GYPROC® GypCote MAX SKIM COAT PLASTER”**

Based on the technical specifications submitted, subject article is a gypsum-based finishing plaster in the form of white powder. It consists of calcium sulphate hemihydrate, calcium carbonate, cellulose ether, and modified starch, among others. Subject article is to be mixed with water to make a plaster and is applied at thickness of 2-6 mm to smoothen or finish an uneven interior wall or ceiling surface.

**5 REASONS FOR CLASSIFICATION**

Heading 32.14 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, non-refractory surfacing preparations for façades, indoor walls, floors, ceilings or the like. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers non-refractory surfacing preparations. Non-refractory surfacing preparations are used on façades, indoor walls, floors and ceilings, swimming pool walls and floors, etc., to make them waterproof and improve their appearance. Generally they remain visible as the final surfacing.

In view thereof, subject article is classified under AHTN 2017 subheading 3214.90.00, 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”.

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**  
**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8450.90.20</b> <b>MFN – 3% ad valorem</b> <b>ACFTA – Zero</b>		<b>17-321</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>OCT 02 2017</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>																																																								
	<b>“PARTS FOR WASHING MACHINE PRODUCTION K-2”</b>																																																								
	<p>Based on the parts list and sample submitted, subject articles are individual and assembled parts for the production of a 6.5 kg or 7.5 kg capacity, top load fully-automatic washing machine. These are packed in one (1) box for ease of transport to the production assembly line. Parts included are as follows:</p>																																																								
	<table border="1" style="width: 100%;"> <thead> <tr> <th style="width: 30%;">Part Number</th> <th style="width: 50%;">Part Name</th> <th style="width: 20%;">Quantity</th> </tr> </thead> <tbody> <tr><td>GCABO0008PLFW</td><td>Cabinet</td><td style="text-align: center;">1</td></tr> <tr><td>GCOVH0135PLSA</td><td>Back cover</td><td style="text-align: center;">1</td></tr> <tr><td>CHOSD0010PLA0</td><td>Drain hose assembly (inside)</td><td style="text-align: center;">1</td></tr> <tr><td>GFTAU0002PLSA</td><td>Bottom cover</td><td style="text-align: center;">1</td></tr> <tr><td>CKAG-0020PLA0</td><td>Inner tub assembly</td><td style="text-align: center;">1</td></tr> <tr><td>LSOU-0123PLSA</td><td>Outer tub drum</td><td style="text-align: center;">1</td></tr> <tr><td>FSPR-A203PLA0</td><td>Suspension rod complete</td><td style="text-align: center;">3</td></tr> <tr><td>FSPR-A204PLA0</td><td>Suspension rod complete (motor side)</td><td style="text-align: center;">1</td></tr> <tr><td>CHLD-A157PLA0</td><td>Clutch assembly</td><td style="text-align: center;">1</td></tr> <tr><td>RMOT-0011PLZZ</td><td>Torque (drain motor)</td><td style="text-align: center;">1</td></tr> <tr><td>CVLV-0114PLA0</td><td>Drain valve assembly</td><td style="text-align: center;">1</td></tr> <tr><td>LHLD-0001PLA0</td><td>Motor angle holder assembly</td><td style="text-align: center;">1</td></tr> <tr><td>CW-VZ0047PLA0</td><td>Earth wire assembly (LOOP)</td><td style="text-align: center;">1</td></tr> <tr><td>LANGG1020PLSA</td><td>Bracket</td><td style="text-align: center;">1</td></tr> <tr><td>SPADB0191PLZZ</td><td>Bottom support foam</td><td style="text-align: center;">1</td></tr> <tr><td>GDAIPA010PLSA</td><td>Base</td><td style="text-align: center;">1</td></tr> <tr> <td rowspan="2" style="text-align: center;"><b>Packaging Dimensions (W x D x H)</b></td> <td>Carton Box 7.5 kg (586 x 605 x 765) mm</td> <td style="text-align: center;">1</td> </tr> <tr> <td>Carton Box 6.5 kg (568 x 582 x 740) mm</td> <td style="text-align: center;">1</td> </tr> </tbody> </table>	Part Number	Part Name	Quantity	GCABO0008PLFW	Cabinet	1	GCOVH0135PLSA	Back cover	1	CHOSD0010PLA0	Drain hose assembly (inside)	1	GFTAU0002PLSA	Bottom cover	1	CKAG-0020PLA0	Inner tub assembly	1	LSOU-0123PLSA	Outer tub drum	1	FSPR-A203PLA0	Suspension rod complete	3	FSPR-A204PLA0	Suspension rod complete (motor side)	1	CHLD-A157PLA0	Clutch assembly	1	RMOT-0011PLZZ	Torque (drain motor)	1	CVLV-0114PLA0	Drain valve assembly	1	LHLD-0001PLA0	Motor angle holder assembly	1	CW-VZ0047PLA0	Earth wire assembly (LOOP)	1	LANGG1020PLSA	Bracket	1	SPADB0191PLZZ	Bottom support foam	1	GDAIPA010PLSA	Base	1	<b>Packaging Dimensions (W x D x H)</b>	Carton Box 7.5 kg (586 x 605 x 765) mm	1	Carton Box 6.5 kg (568 x 582 x 740) mm	1
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REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION**  
**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 8703.10.10 MFN – 30% ad valorem ACFTA – Zero		17-333
		<b>3</b>	<b>DATE ISSUED</b>
			<b>OCT 02 2017</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>																
	<b>“LVTONG® SIGHTSEEING CAR, Model: LT-S4.DB”</b>																
	Based on the brochure submitted and information on the manufacturer’s website, subject article is a brand new, electrically-powered motor vehicle imported completely built-up (CBU). It has the following specifications:																
	<table border="1" style="width: 100%;"> <thead> <tr> <th colspan="2" style="text-align: center;">LVTong Sightseeing Car LT-S4.DB</th> </tr> </thead> <tbody> <tr> <td style="width: 40%;">Body Type</td> <td>Similar to a golf car</td> </tr> <tr> <td>Motor</td> <td>33 V / 3 kW AC</td> </tr> <tr> <td>Battery:</td> <td>120 Ah</td> </tr> <tr> <td>With Air Conditioner System</td> <td>12 VDC x 5</td> </tr> <tr> <td>Base Model</td> <td>12 VDC x 4</td> </tr> <tr> <td>Overall Dimension (l x w x h; mm)</td> <td>2760 x 1290 x 1610</td> </tr> <tr> <td>Maximum Speed (km/h)</td> <td>30</td> </tr> </tbody> </table> <div style="text-align: right; margin-top: 10px;">  </div>	LVTong Sightseeing Car LT-S4.DB		Body Type	Similar to a golf car	Motor	33 V / 3 kW AC	Battery:	120 Ah	With Air Conditioner System	12 VDC x 5	Base Model	12 VDC x 4	Overall Dimension (l x w x h; mm)	2760 x 1290 x 1610	Maximum Speed (km/h)	30
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With Air Conditioner System	12 VDC x 5																
Base Model	12 VDC x 4																
Overall Dimension (l x w x h; mm)	2760 x 1290 x 1610																
Maximum Speed (km/h)	30																
	Subject article is designed to carry four (4) persons for sightseeing and other recreational activities.																

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 87.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading also includes, among others, golf cars and similar vehicles.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8703.10.10 with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p>  <b>MARILOU P. MENDOZA</b> Chairperson
	  Republic of the Philippines <b>TARIFF COMMISSION</b> 17-00410

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**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1   AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY</b>  <b>AHTN 8415.90.19</b> <b>MFN – 10% ad valorem</b> <b>AKFTA – Zero</b>	<b>2   TCC (AR) NO.</b>
	17-364
	<b>3   DATE ISSUED</b>
<b>OCT 02 2017</b>	

**4 | DESCRIPTION OF GOOD**

**“LG COMMERCIAL AIRCON INDOOR UNITS, WALL MOUNTED TYPE”**

Based on the technical information submitted, subject articles are indoor units of “split-type” air conditioning machines, consisting of the evaporator coil, temperature controls, and fans. These are to be connected through electrical wiring and tubing to the outdoor units that house the compressor, condenser, fan, expansion valve, and other components. Designed for wall mount installation to distribute cooled air in homes, offices, and other similar closed spaces, subject articles have the following models and specifications:

Model Code	Cooling capacity (kW)	Power supply (V/Hz)	Maximum air circulation (m <sup>3</sup> /min)	Net dimension W x H x D (mm)	Unit Design
ARNU05GSBL4	1.6	220-240/50	6.5	895 x 289 x 215	
ARNU07GSBL4	2.2		7.0		
ARNU09GSBL4	2.8		8.2		
ARNU15GSBL4	4.5		10.5		
ARNU18GSCL4	5.6		12.5	1030 x 325 x 255	
ARNU24GSCL4	7.1		14.0		

**5 | REASONS FOR CLASSIFICATION**

Heading 84.15 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. The machines may also comprise elements for the purification of air. They are used for air conditioning, among others, offices, homes, public halls, etc.

Further, the EN for subheading 8415.90 state that this subheading includes both indoor and outdoor units for split-system air conditioning machines of subheading 8415.10 when presented separately. The units are designed to be connected by electrical wiring and copper tubing through which refrigerant passes between the indoor and outdoor units.

In view thereof, subject articles are classified under AHTN 2017 subheading 8415.90.19 with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AK”.

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*

**MARILOU P. MENDOZA**  
Chairperson



17-00411



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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 2309.90.20 MFN – Zero		17-378	
		3	DATE ISSUED
		SEP 28 2017.	

4	DESCRIPTION OF GOOD
<p style="text-align: center;"><b>“SOW ADVANTAGE”</b></p> <p>Based on the product specifications, label, process flowchart, sample, and certificate of product registration from the Bureau of Animal Industry (BAI) submitted, subject article is a feed supplement for sows, in the form of brown free-flowing powder. It is composed of dried brewer's yeast, iron proteinate, zinc proteinate, manganese proteinate, selenium yeast, copper proteinate, feed grade fat product, hydrated sodium calcium aluminosilicate, and dried <i>Aspergillus niger</i> fermentation extract. Packed in 25 kg bags, subject article is added to feeds, at a rate of 4 kg per tonne of complete feed, to help improve overall feed 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 (EN) state that this heading covers, among others, preparations for supplementing (balancing) farm-produced feed (feed supplements). Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced animal diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients. Although, qualitatively, these preparations have much the same composition as those described in complete feeds, they are distinguished by a relatively high content of one particular nutrient.</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.</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><b>MARILOU P. MENDOZA</b> Chairperson</p>	
  <p>Republic of the Philippines TARIFF COMMISSION 17-00405</p>	

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*[Signature]*  
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REPUBLIC OF THE PHILIPPINES



TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2017 RATE/S OF EXPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3506.91.00B Export Duty - Zero		17-383
		<b>3</b>	<b>DATE ISSUED</b>
			<b>SEP 28 2017</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“TOBACOLL 132-469A”</b>
	Based on the declaration of composition and packaging material and label information submitted, subject article is a polymer-based adhesive in the form of liquid. It consists of vinyl acetate-ethylene copolymer, defoamer, water, polyvinyl alcohol, and boric acid as preservative. Packed in 20 kg plastic containers, it is used as packing adhesive in cigarette industry.

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 35.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, prepared glues and other prepared adhesives, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers prepared glues and other prepared adhesives, not covered by a more specific heading in the Nomenclature, for example, preparations specially formulated for use as adhesives, consisting of polymers or blends thereof of heading 39.01 to 39.13 which, apart from any permitted additions to the products of Chapter 39 (fillers, plasticisers, solvents, pigments, etc.), contain other added substances not falling in that Chapter (e.g., waxes).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3506.91.00B.</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>[Signature]</i> <b>MARILOU P. MENDOZA</b> Chairperson</p>
	 

2017-10-042 P.11



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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 2204.21.11 MFN - 7% ad valorem		17-386
		3	DATE ISSUED
			SEP 28 2017

4	DESCRIPTION OF GOOD
	<p><b>“CHAWLA D' ORO PROSECCO DOC TREVISO EXTRA DRY”</b></p> <p>Based on the product label, production flow chart, and certificate of process submitted, subject article is an extra dry, pale yellow straw coloured wine made from 100% glera (prosecco) grapes. It is produced by fermenting grape must in two-stage processes, followed by filtering and refining. It is packed in 750 ml glass bottles, with an alcoholic strength of 11.5% by volume.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 22.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, wine of fresh grapes, including fortified wines. The pertinent Harmonized System (HS) Explanatory Notes (EN) states that the wine classified in this heading is the final product of the alcoholic fermentation of the must of fresh grapes. The heading includes ordinary wines (red, white or <i>rosé</i>).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2204.21.11, with a Most Favoured Nation (MFN) rate of duty of 7% 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><b>MARILOU P. MENDOZA</b> Chairperson</p>
	  <p>Republic of the Philippines TARIFF COMMISSION 17-00407</p>

2017-10-04 P.12



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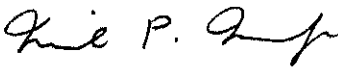



TARIFF COMMISSION

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 2208.30.00 MFN – 15% ad valorem		3	DATE ISSUED
		OCT 02 2017	

4	DESCRIPTION OF GOOD
<p style="text-align: center;"><b>“LOCH SHIEL BLENDED SCOTCH WHISKY”</b></p> <p>Based on the product label, certificate of process and combination, and certificate of analysis submitted, subject article is a blended scotch whisky over three (3) years old made from mixing grain and malt whiskies from Scotland. The grain and malt whiskies are separately distilled, saccharified by indigenous diastase, and fermented by the action of yeast. Subject article has an alcoholic strength of 40% by volume and is packaged in 200 ml and 700 ml bottles.</p> <div style="text-align: right;">  </div>	

5	REASONS FOR CLASSIFICATION
<p>Heading 22.08 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, spirits, liqueurs and other spirituous beverages. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that in addition to undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol, the heading includes, <i>inter alia</i>, whiskies and other spirits obtained by distilling fermented mash of cereal grains (barley, oats, rye, wheat, corn, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2208.30.00, with a Most Favoured Nation (MFN) rate of duty of 15% 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> <div style="text-align: right;"> <p>FOR THE COMMISSION</p>  <p><b>MARILOU P. MENDOZA</b> Chairperson</p> </div> <div style="text-align: left; margin-top: 20px;">    <p>17-00412</p> </div>	

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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

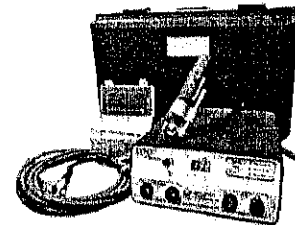
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 8515.29.00 MFN – Zero		17-399	
		3	DATE ISSUED
		OCT 02 2017	

4 DESCRIPTION OF GOOD

“INTERNATIONAL WELDING TECHNOLOGIES (IWT)  
HEAVY DUTY STUD WELDING SYSTEM, MODEL: LYNX<sup>4</sup> MODULAR”

Based on the product description and operating instructions submitted, subject article is a portable capacitor-discharge (CD)-type welding system, used for welding stud pins and other fastening elements onto a work piece. It consists of the welding machine, welding gun with cable, two (2) ground cables, carrying case, collets, and changing tools. Subject article uses the abrupt discharge of a capacitor bank to generate an electric arc between the stud and the parent material. Due to the high welding current, the tip of the stud disintegrates and an arc is established. The arc melts the interface surfaces, and the spring pressure of the gun, combined with the velocity of the gun spindle movement, pushes the stud into the parent material to complete the weld.



5 REASONS FOR CLASSIFICATION

Heading 85.15 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, soldering, brazing or welding machines and apparatus. This group covers certain soldering, brazing or welding machines and apparatus, whether portable or fixed. Welding operations may be performed manually or be fully or partly automatic. These include, among others, machines and apparatus for resistance welding of metal. The heat required for forming welded joints is produced by the resistance to the flow of an electric current through the parts to be joined (Joule heat). During welding the parts are held together under pressure and fluxes or filler metals are not used. These machines are of many kinds varying according to the type of article to be welded. They include, for example, single-spot welding machines comprising guns with or without built-in power sources.

In view thereof, subject article is classified under AHTN 2017 subheading 8515.29.00, with a Most Favoured Nation (MFN) rate of duty of zero.

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*  
MARILOU P. MENDOZA



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY</b>
<p><b>AHTN 6204.23.00</b>  <b>MFN - 15% ad valorem</b>  <b>AKFTA - Zero</b></p>	

<b>2</b>	<b>TCC (AR) NO.</b>
17-422	
<b>3</b>	<b>DATE ISSUED</b>
SEP 28 2017	

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
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**"SHIFT TAEKWONDO UNIFORM"**

Based on the product specifications and sample submitted, subject article is a unisex, white taekwondo uniform, consisting of an upper garment and pants, both made from woven 65% polyester and 35% cotton fabric. The upper garment is a loosely-fitting, V-neck pullover with long sleeves and slits on each side, and printed with the word "TAEKWONDO" at the back. The loose-fit pants have an elastic waist with a drawstring closure. Subject article is commonly worn by taekwondo practitioners.



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
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Note 3(b) to Chapter 62 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that the term "ensemble" means a set of garments (other than suits and articles of heading 62.07 or 62.08) composed of several pieces made up in identical fabric, put up for retail sale, and comprising:

- one garment designed to cover the upper part of the body, with the exception of waistcoats which may also form a second upper garment, and
- one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading 62.11.

Furthermore, Note 8 to the same Chapter states that garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.

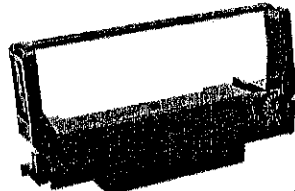
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REPUBLIC OF THE PHILIPPINES

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

<b>1</b>	<b>AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 9612.10.10 MFN - 1% ad valorem ACFTA - Zero		17-429
		<b>3</b>	<b>DATE ISSUED</b>
			<b>SEP 28 2017.</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“PRINTER RIBBON (ERC-38)”</b>
	<p>Based on the technical specifications submitted, subject article is a spooled inked ribbon, of textile material. To facilitate printing, it is housed in a cartridge to fit Epson dot matrix printer models ERC30, ERC34, and ERC38. The ribbon is inked with either black or purple color.</p>
	

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 96.12 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, ribbons, whether or not on spools or in cartridges, for typewriters, calculating machines, or for any other machines incorporating a device for printing by means of such ribbons (automatic balances, tabulating machines, teleprinters, etc.). The heading also includes inked, etc., ribbons, usually having metal fixing fittings, used in barographs, thermographs, etc., to print and record the movement of the recording machine needle. These ribbons are usually of woven textiles, but sometimes they are made of plastics or paper. To fall in the heading, they must have been inked or otherwise prepared to give impressions (e.g., impregnation of textile ribbons, or coating of plastics strip or paper with colouring matter, ink, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 9612.10.10, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem, and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	  <p>Republic of the Philippines TARIFF COMMISSION 17-00409</p>

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REPUBLIC OF THE PHILIPPINES

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

<b>1</b>	<b>AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 8471.90.10 MFN - Zero ACFTA - Zero		17-432
		<b>3</b>	<b>DATE ISSUED</b>
			<b>OCT 02 2017</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>										
	<b>“POSTECH BARCODE SCANNER, MODEL: PT-BS-8800”</b>										
	<p>Based on the product specifications submitted, subject article is a hands-free, laser barcode reader capable of reading one dimensional (1D) barcodes from five (5) scan directions. Its applications include industrial, commercial (including supermarkets), tax affairs, and transportation. Subject article has the following specifications:</p>										
											
	<table border="1" style="width: 100%;"> <thead> <tr> <th>Scan mode</th> <th>Scan speed</th> <th>Interface</th> <th>Physical parameter</th> <th>Electrical parameter</th> </tr> </thead> <tbody> <tr> <td>20-line scanning</td> <td>1500 times/sec</td> <td>USB, computer port (RS232), keyboard (PS2)</td> <td>LxWxH (mm): 110 x 100 x 155 Weight: 312 g</td> <td>Voltage: 5 V Current: 200 mA Power: 1.0 W</td> </tr> </tbody> </table>	Scan mode	Scan speed	Interface	Physical parameter	Electrical parameter	20-line scanning	1500 times/sec	USB, computer port (RS232), keyboard (PS2)	LxWxH (mm): 110 x 100 x 155 Weight: 312 g	Voltage: 5 V Current: 200 mA Power: 1.0 W
Scan mode	Scan speed	Interface	Physical parameter	Electrical parameter							
20-line scanning	1500 times/sec	USB, computer port (RS232), keyboard (PS2)	LxWxH (mm): 110 x 100 x 155 Weight: 312 g	Voltage: 5 V Current: 200 mA Power: 1.0 W							

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 84.71 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, optical readers. These do not require the use of special ink. The characters are read directly by a series of photoelectric cells and translated on the binary code principle. This group also includes bar code readers. These machines generally use photosensitive semiconductor devices, e.g., laser diodes, and are used as input units in conjunction with an automatic data processing machine, or with other machines, e.g., cash registers. They are designed for working in the hand, for placing on a table or for fixing to a machine.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8471.90.10, with a Most Favoured Nation (MFN) rate of duty of zero ad valorem, and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	  <p>Republic of the Philippines <b>TARIFF COMMISSION</b> 17-00416</p>



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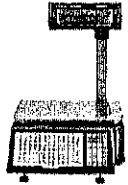
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REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION**  
**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8423.81.10A</b> <b>MFN – 5% ad valorem</b> <b>ACFTA – Zero</b>		17-433
		<b>3</b>	<b>DATE ISSUED</b>
			<b>OCT 02 2017</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>											
	<b>“POSTECH THERMAL LABEL PRINTING SCALE, MODEL: PT-LS1000”</b>											
	<p>Based on the product specifications submitted, subject article is an electronic scale with the capability to print labels for weighed goods. It can be programmed to include such data as item name, unit price, charge unit, tare weight, barcode, and department, among others, in the labels. It is used in modern bakery, grocery, delicatessen, seafood, meat, produce, and other perishable goods outlets. Subject article has the following specifications:</p>											
	<table border="1"> <thead> <tr> <th style="width: 20%;">Maximum / Minimum Weighing Capacity</th> <th style="width: 25%;">Interface</th> <th style="width: 20%;">Data Storage</th> <th style="width: 15%;">Power Supply</th> <th style="width: 20%;">Dimension (excluding display) (LxWxH) (mm)</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">15 kg / 40 g</td> <td>data communication (RS232 port) or internet (TCP/IP optional)</td> <td>Store 10000 PLU, can set at most 112 hotkeys</td> <td>100≈240VAC, 50/60 Hz</td> <td style="text-align: center;">437 x 372 x 523</td> </tr> </tbody> </table>	Maximum / Minimum Weighing Capacity	Interface	Data Storage	Power Supply	Dimension (excluding display) (LxWxH) (mm)	15 kg / 40 g	data communication (RS232 port) or internet (TCP/IP optional)	Store 10000 PLU, can set at most 112 hotkeys	100≈240VAC, 50/60 Hz	437 x 372 x 523	
Maximum / Minimum Weighing Capacity	Interface	Data Storage	Power Supply	Dimension (excluding display) (LxWxH) (mm)								
15 kg / 40 g	data communication (RS232 port) or internet (TCP/IP optional)	Store 10000 PLU, can set at most 112 hotkeys	100≈240VAC, 50/60 Hz	437 x 372 x 523								

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 84.23 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the numerous types of machines falling in the heading include the following, among others, apparatus fully automatic, which weighs and labels prepacked goods, comprising a weighing, machine, a calculator and a printer with built-in package totaliser and label ejector.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8423.81.10A, 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>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>  <b>MARILOU P. MENDOZA</b>  Chairperson</p>
	  <p>Republic of the Philippines  <b>TARIFF COMMISSION</b>  17-00417</p>



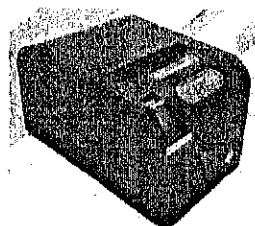
REPUBLIC OF THE PHILIPPINES




## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 8443.32.90 MFN - Zero ACFTA - Zero		17-436
		<b>3</b>	<b>DATE ISSUED</b>
			<b>OCT 02 2017</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“POSTECH THERMAL RECEIPT PRINTER, MODEL: PT- RP328”</b>
	<p>Based on the product brochure submitted, subject article is a thermal receipt printer with a printing speed of 250 mm per second and dimensions of 198 mm x 140 mm x 130 mm (LxWxH). It has an Ethernet, and Universal Serial Bus (USB) interface, and is compatible with Epson Standard Code/Point of Sale (ESC/POS) control system.</p>
	

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 84.43 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, other printers, copying machines and facsimile machines, whether or not combined. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group covers, among others, printers. This group includes apparatus for the printing of text, characters or images on print media, other than printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42. These apparatus accept data from various sources (e.g., automatic data processing machines, flatbed desktop scanners, networks). Most incorporate memory to store that data. The products of this heading may create the characters or images by means such as laser, ink-jet, dot matrix or thermal print processes.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8443.32.90, with a Most Favoured Nation (MFN) rate of duty of zero ad valorem, and ASEAN-China Free Trade Area 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>FOR THE COMMISSION</p>  <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	  <p>Republic of the Philippines TARIFF COMMISSION 17-00418</p>

2017-10-042 P.19



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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.
			17-440
		3	DATE ISSUED
	AHTN 3401.30.00 MFN - 10% ad valorem ATIGA - Zero		OCT 02 2017

4	DESCRIPTION OF GOOD
	<p align="center"><b>"DXN GANOZHI™ PLUS BODY FOAM"</b></p> <p>Based on the product catalog and sample submitted, subject article is a body wash containing cocamidopropyl betaine and sodium cocoamphoacetate as surfactants, <i>Ganoderma lucidum</i> (Mushroom) extract, glycerin, tocopheryl acetate, lanolin, aqua, cocamide diethanolamine (DEA), acrylates copolymer, and fragrance, in liquid form. Packed in 250 ml plastic bottles, subject article is used for washing the skin and leaves the skin moisturized, hydrated, and lustrous.</p> 

5	REASONS FOR CLASSIFICATION
	<p>Heading 34.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, preparations for washing the skin, in which the active component consists wholly or partly of synthetic organic-surface active agents (which may contain soap in any proportion), provided they are in the form of liquid or cream and put up for retail sale.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3401.30.00, with a Most Favoured Nation (MFN) rate of duty of 10% 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 align="right">FOR THE COMMISSION</p> <p align="right"><i>Marilou P. Mendoza</i></p> <p align="right"><b>MARILOU P. MENDOZA</b> Chairperson</p>  

2017-10-042 P.20






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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<p><b>1</b>   <b>AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY</b></p> <p style="text-align: center;"> <b>AHTN 3306.10.90</b>  <b>MFN - 7% ad valorem</b>  <b>ATIGA - Zero</b> </p>	<table border="1"> <tr> <td data-bbox="1136 468 1198 555"><b>2</b></td> <td data-bbox="1198 468 1490 555"><b>TCC (AR) NO.</b> 17-441</td> </tr> <tr> <td data-bbox="1136 555 1198 703"><b>3</b></td> <td data-bbox="1198 555 1490 703"><b>DATE ISSUED</b> <b>OCT 02 2017</b></td> </tr> </table>	<b>2</b>	<b>TCC (AR) NO.</b> 17-441	<b>3</b>	<b>DATE ISSUED</b> <b>OCT 02 2017</b>
<b>2</b>	<b>TCC (AR) NO.</b> 17-441				
<b>3</b>	<b>DATE ISSUED</b> <b>OCT 02 2017</b>				
<p><b>4</b>   <b>DESCRIPTION OF GOOD</b></p> <p style="text-align: center;"><b>“DXN GANOZHI™ PLUS TOOTHPASTE”</b></p> <p>Based on the product literature and sample submitted, subject article is a toothpaste, light brown in colour, containing dicalcium phosphate, sorbitol, aqua, xylitol, decyl glucoside, <i>mentha piperita</i> (peppermint) oil, carrageenan, <i>Ganoderma lucidum</i> (mushroom) extract, sodium lauroyl sarcosinate, and cellulose gum. Packed in 150 gram collapsible tubes, subject article is used to clean teeth and freshen breath.</p> <div style="text-align: right;">  </div>					
<p><b>5</b>   <b>REASONS FOR CLASSIFICATION</b></p> <p>Heading 33.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, preparations for oral or dental hygiene, including denture fixative pastes and powders. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers preparations for oral or dental hygiene such as, among others, dentifrices of all types. These are substances or preparations used with a toothbrush, whether for cleaning or polishing the accessible surfaces of teeth or for other purposes such as anticaries prophylactic treatment. Toothpastes and other preparations for teeth remain classified in this heading, whether or not they contain abrasives and whether or not they are used by dentists.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3306.10.90, with a Most Favoured Nation (MFN) rate of duty of 7% 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 style="text-align: right;"> <b>FOR THE COMMISSION</b>     <b>MARILOU P. MENDOZA</b>          Chairperson       </p> <div style="display: flex; justify-content: space-around; align-items: center;"> <div data-bbox="411 1915 566 2072"> </div> <div data-bbox="625 1944 837 2072"> <p style="text-align: center;"> <small>Republic of the Philippines</small>  <b>TARIFF COMMISSION</b>              17-00420         </p> </div> </div>					

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<p><b>1</b>   <b>AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY</b></p> <p style="text-align: center;">AHTN 3305.10.90 MFN – 10% ad valorem ATIGA- Zero</p>	<p><b>2</b>   <b>TCC (AR) NO.</b></p> <p style="text-align: center;">17-442</p> <p><b>3</b>   <b>DATE ISSUED</b></p> <p style="text-align: center;">OCT 02 2017</p>
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<p><b>4</b>   <b>DESCRIPTION OF GOOD</b></p> <p style="text-align: center;"><b>“DXN GANOZHI™ PLUS SHAMPOO”</b></p> <p>Based on the product description and sample submitted, subject article is a hair shampoo containing cocamidopropyl betaine, sodium cocoamphoacetate, lanolin, acrylates copolymer, glycerin, cocamide diethanolamide (DEA), fragrance, guar hydroxypropyltrimonium chloride, panthenol, <i>Ganoderma lucidum</i> (mushroom) extract, and water. Packed for retail sale in 250 ml plastic bottles, subject article is suitable for all hair types.</p> 
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<p><b>5</b>   <b>REASONS FOR CLASSIFICATION</b></p> <p>Heading 33.05 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers preparations for use on the hair. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, shampoos.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3305.10.90 with a Most Favoured Nation (MFN) rate of duty of 10% 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> <div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div data-bbox="367 1736 526 1892"> </div> <div data-bbox="590 1758 813 1892"> <p>Republic of the Philippines TARIFF COMMISSION</p> <p>17-00421</p> </div> <div data-bbox="957 1691 1316 1904"> <p>FOR THE COMMISSION</p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p> </div> </div>
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