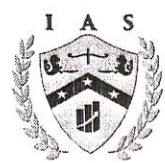


2018-05-013



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS



MANILA 1099
South Harbor, Gate3, Port Area, Manila
Website: www.customs.gov.ph Tel. Nos. 527-4537, 527-1935

MEMORANDUM

TO : ALL DISTRICT and SUB-PORT COLLECTORS
ALL CHIEFS, FORMAL ENTRY DIVISION
AND FORMAL ENTRY DIVISION PERSONNEL

FROM : ATTY. EDWARD JAMES A. DY BUCO
Deputy Commissioner, AOCG *Q*

SUBJECT : TARIFF COMMISSION CIRCULARS/ADVANCE RULINGS
(TCC/AR)

DATE : May 07, 2018

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863), the Tariff Commission issued Advance Rulings (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued 17 – 23 April 2018, for various imported articles, and the same were submitted and reviewed by the Office, summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2018 RATES OF DUTY
18-068	"PANASONIC® COLOR LCD PROJECTOR"	8528.62.00	MFN – Zero* ACFTA – Zero*
18-079	"CHANGAN HI-C"	8702.10.99	MFN – 20% Ad Valorem ACFTA – 5% Ad Valorem
18-090	"CIDEX® ORTHO-PHTHALALDEHYDE (OPA) 5 L SOLUTION"	3808.94.90	MFN – 3% Ad Valorem AJCEPA – Zero* PJCEPA – Zero*
18-093	"POLO® PEPPERMINT"	1704.90.99	MFN – 15% Ad Valorem ATIGA – Zero*

2018-05-013 P.2



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS



MANILA 1099
South Harbor, Gate3, Port Area, Manila
Website: www.customs.gov.ph Tel. Nos. 527-4537, 527-1935

18-101	"SAGA1-L10 SERIES INDUSTRIAL RADIO REMOTE CONTROLLERS"	8526.92.00	MFN – Zero*
18-107	"NESCAFÉ® ORIGINAL TWIN PACK (24 GRAMS)"	2101.12.91A In-Quota	MFN – 30% Ad Valorem ATIGA – Zero*
		2101.12.91B Out-Quota	MFN – 45% Ad Valorem ATIGA – Zero*

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

Handwritten signature
MASTER COPY

2018-05-013 P.3



TCOC Ref. No. 18-044

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

24 April 2018

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. 18-068, 18-079, 18-090, 18-093, 18-101, and 18-107, issued from 17 to 23 April 2018.

Thank you.

Very truly yours,

Handwritten signature of MariLou P. Mendoza

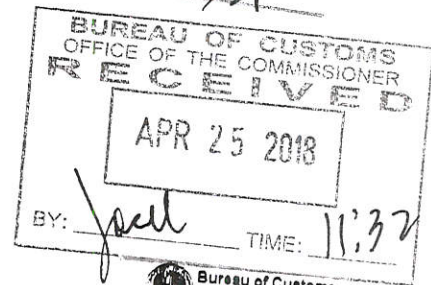
MARILOU P. MENDOZA
Chairperson



Encl: As stated.

cc: *The Secretary*
Department of Finance
Manila

25-53
Internal Admin. Group
Received by: *LUCKY REYES*
Date: 04/25/18
Time: 9:25



Bureau of Customs
Office of the Commissioner
Incoming Document No
18-07803

2018-05-013 P.2



[Signature]
MASTER COPY

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY AHTN 8528.62.00 MFN - Zero ACFTA - Zero	2 TCC (AR) NO.
	18-068
	3 DATE ISSUED
APR 19 2018	

4 **DESCRIPTION OF GOOD**

“PANASONIC® COLOR LCD PROJECTOR”

Based on the brochures and product specifications submitted, subject articles are devices used for displaying video, images, and other computer data onto a flat surface. These are primarily designed for connecting to a computer, having D-subminiature (D-sub), Digital Visual Interface (DVI), and High-Definition Multimedia Interface (HDMI) ports, which are default ports found in computers or automatic data processing machines. Subject articles have the following specifications:

MODEL	LAMP / LAMP REPLACEMENT CYCLE (hrs.)	SCREEN SIZE (DIAGONAL)	RESOLUTION (pixels)	DIMENSION (W x H x D) (mm)	WEIGHT (kg.)
PT-VW535N	270 W UHM	30 – 300 in.	1,280 x 800	389 x 125 x 332	4.9
PT-EZ580	335 W UHM / 4,000	40 – 400 in.	1,920 x 1,200	530 x 177 x 445	10.6
PT-EX610	335 W UHM / 4,000	40 – 400 in.	1,024 x 768	530 x 177 x 445	10.6
PT-EX800Z	400 W UHM / 3,000	40 – 400 in.	1,024 x 768	530 x 177 x 445	10.6
PT-EX800ZL	400 W UHM / 3,000	40 – 400 in.	1,024 x 768	530 x 177 x 385	9.8
PT-LB300	230 W UHM / 5,000	30 – 300 in.	1,024 x 768	335 x 96 x 252	2.8
PT-LB330	230 W UHM / 5,000	30 – 300 in.	1,024 x 768	335 x 96 x 252	2.8
PT-LB280	230 W UHM / 5,000	30 – 300 in.	1,024 x 768	335 x 96 x 252	2.8
PT-LB360	230 W UHM / 5,000	30 – 300 in.	1,024 x 768	335 x 96 x 252	2.8

5 **REASONS FOR CLASSIFICATION**

Heading 85.28 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, monitors and projectors, not incorporating television reception apparatus. The pertinent Harmonized System (HS) Explanatory Note (EN) state that this heading includes, among others, monitors and projectors, not incorporating television reception apparatus. Monitors, projectors and television sets utilize different technologies, such as CRT (cathode-ray tube), LCD (liquid crystal display), DMD (digital micromirror device), OLED (organic light emitting diodes) and plasma, to display images. Monitors and projectors may be capable of receiving a variety of signals from different sources. Projectors enable the image normally reproduced on the screen of a television receiver or of a monitor to be projected on an external surface. They may be based on CRT or flat panel (e.g., DMD, LCD, plasma) technology.

In view thereof, subject articles are classified under AHTN 2017 subheading 8528.62.00, 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”.

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

[Signature]
MARILOU P. MENDOZA
Chairperson



Republic of the Philippines
TARIFF COMMISSION



18-00130


2018-05-03 P-5





REPUBLIC OF THE PHILIPPINES

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

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8702.10.99 MFN - 20% ad valorem ACFTA - 5% ad valorem		18-079
		3	DATE ISSUED
			APR 19 2018

4	DESCRIPTION OF GOOD								
	“CHANGAN HI-C”								
	<p>Based on the technical brochure submitted, subject article is a completely built-up (CBU), two-wheel-driven van. Subject article has the following specifications:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 40%;">Gross vehicle weight (kg)</td> <td style="text-align: center;">2,600</td> </tr> <tr> <td>Engine</td> <td style="text-align: center;">2,498 cc, Diesel</td> </tr> <tr> <td>Measurement (LxWxH) (mm)</td> <td style="text-align: center;">5,380 x 1,880 x 2,285</td> </tr> <tr> <td>Seating Capacity</td> <td style="text-align: center;">18 persons</td> </tr> </table>	Gross vehicle weight (kg)	2,600	Engine	2,498 cc, Diesel	Measurement (LxWxH) (mm)	5,380 x 1,880 x 2,285	Seating Capacity	18 persons
Gross vehicle weight (kg)	2,600								
Engine	2,498 cc, Diesel								
Measurement (LxWxH) (mm)	5,380 x 1,880 x 2,285								
Seating Capacity	18 persons								
									

5	REASONS FOR CLASSIFICATION
	<p>Heading 87.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers motor vehicles for the transport of ten or more persons, including the driver. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all motor vehicles designed for the transport of ten persons or more (including the driver). The vehicles of this heading may have any type of motor (internal combustion piston engine, electric motor, combination of an internal combustion piston engine and one or more electric motors, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8702.10.99, with a Most Favoured Nation (MFN) rate of duty of 20% ad valorem, and ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, 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>MARILOU P. MENDOZA Chairperson</p>
	  <p>Republic of the Philippines TARIFF COMMISSION 18-00129</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	2017 AHTN CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3808.94.90 MFN – 3% ad valorem AJCEPA – Zero PJEPA – Zero		18-090
		3	DATE ISSUED
			APR 17 2018

4	DESCRIPTION OF GOOD
	<p>“CIDEX® ORTHO-PHTHALALDEHYDE (OPA) 5 L SOLUTION”</p> <p>Based on the product literature and sample submitted, subject article is a 0.55% <i>ortho</i>-Phthalaldehyde solution in the form of greenish liquid. It is a disinfectant preparation effective against a wide array of microorganisms. Packed in cases with 2 x 5-liter containers, subject article is used for reprocessing heat-sensitive surgical and medical equipment, such as endoscopic instruments.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 38.08 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the products of heading 38.08 include, among others, disinfectants. Disinfectants are agents which destroy or irreversibly inactivate undesirable bacteria, viruses or other microorganisms, generally on inanimate objects. Disinfectants are used, for example, in hospitals for cleaning walls, etc., or sterilizing instruments.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3808.94.90, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem, and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) and Philippines-Japan Economic Partnership Agreement (PJEPA) rates of duty of zero, 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>FOR THE COMMISSION</p> <p><i>Handwritten Signature</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	  <p>Republic of the Philippines TARIFF COMMISSION 18-00126</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 AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2 TCC (AR) NO.
AHTN 1704.90.99 MFN – 15% ad valorem ATIGA – Zero	18-093
	3 DATE ISSUED
	APR 23 2018

4	DESCRIPTION OF GOOD
<p style="text-align: center;">“POLO® PEPPERMINT”</p> <p>Based on the customer certificate of ingredients, process flowchart, and sample submitted, subject articles are hard doughnut-shaped candies containing sugar, glucose syrup, tapioca starch, stearic acid, and mint and menthol flavours. These peppermint-flavoured candies are arranged into a tube containing 18 pieces and tightly wrapped with aluminium foil-backed paper, with net weight of 27 grams.</p> <div style="text-align: right; margin-right: 50px;">  </div>	
5	REASONS FOR CLASSIFICATION
<p>Heading 17.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers sugar confectionery (including white chocolate), not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers most of the sugar preparations which are marketed in a solid or semi-solid form, generally suitable for immediate consumption and collectively referred to as sweetmeats, confectionery or candies.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 1704.90.99, 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”.</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; margin-right: 100px;"> <p>FOR THE COMMISSION</p>  MARILOU P. MENDOZA Chairperson </div> <div style="display: flex; justify-content: space-around; margin-top: 20px;"> <div style="text-align: center;">  </div> <div style="text-align: center;">  18-00131 </div> </div>	

2018-05-013 P-8



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2 TCC (AR) NO.
AHTN 8526.92.00 MFN – Zero	18-101
	3 DATE ISSUED
	APR 19 2018

4 DESCRIPTION OF GOOD	<p style="text-align: center;">“SAGA1-L10 SERIES INDUSTRIAL RADIO REMOTE CONTROLLERS”</p> <p>Based on the brochure and technical information submitted, subject articles are industrial type remote controllers. These consist of a receiver unit, which is to be fitted to a material handling equipment (for example, crane and hoist), and a handheld radio transmitter unit. Used for remotely operating overhead cranes and other heavy loading equipment, subject articles have the following specifications:</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <tr> <td style="width: 40%;">Operating Distance</td> <td>Up to 100 m</td> </tr> <tr> <td colspan="2">Transmitter Unit:</td> </tr> <tr> <td>Dimensions (LxWxH) (mm)</td> <td>163 x 49 x 45</td> </tr> <tr> <td>Power Source</td> <td>2 x AA battery</td> </tr> <tr> <td>Weight (with batteries) (g)</td> <td>275</td> </tr> <tr> <td colspan="2">Receiver Unit:</td> </tr> <tr> <td>Dimensions (LxWxH) (mm)</td> <td>167 x 154 x 88</td> </tr> <tr> <td>Power Source</td> <td>24/48/110/220/380 V AC; 12-24 V DC</td> </tr> <tr> <td>Weight (excluding wire cable) (g)</td> <td>1,400</td> </tr> </table> <div style="text-align: right; margin-top: 10px;"> <p style="display: flex; justify-content: space-around; margin-top: 5px;"> Transmitter Unit Receiver Unit </p> </div>	Operating Distance	Up to 100 m	Transmitter Unit:		Dimensions (LxWxH) (mm)	163 x 49 x 45	Power Source	2 x AA battery	Weight (with batteries) (g)	275	Receiver Unit:		Dimensions (LxWxH) (mm)	167 x 154 x 88	Power Source	24/48/110/220/380 V AC; 12-24 V DC	Weight (excluding wire cable) (g)	1,400
Operating Distance	Up to 100 m																		
Transmitter Unit:																			
Dimensions (LxWxH) (mm)	163 x 49 x 45																		
Power Source	2 x AA battery																		
Weight (with batteries) (g)	275																		
Receiver Unit:																			
Dimensions (LxWxH) (mm)	167 x 154 x 88																		
Power Source	24/48/110/220/380 V AC; 12-24 V DC																		
Weight (excluding wire cable) (g)	1,400																		

5 REASONS FOR CLASSIFICATION	<p>Heading 85.26 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers radar apparatus, radio navigational aid apparatus and radio remote control apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, radio apparatus for the detonation of mines, or for the remote control of machines.</p> <p>In view thereof, subject articles are classified under AHTN 2017 subheading 8526.92.00 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 style="text-align: right; margin-top: 20px;">FOR THE COMMISSION</p> <div style="text-align: right; margin-top: 10px;"> MARILOU P. MENDOZA Chairperson </div>
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2018-25-013 P.9



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY		2	TCC (AR) NO.											
	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;"></td> <td style="text-align: center;"><u>In-Quota</u></td> <td style="text-align: center;"><u>Out-Quota</u></td> </tr> <tr> <td style="text-align: center;">AHTN</td> <td style="text-align: center;">2101.12.91A</td> <td style="text-align: center;">2101.12.91B</td> </tr> <tr> <td style="text-align: center;">MFN</td> <td style="text-align: center;">30% ad valorem</td> <td style="text-align: center;">45% ad valorem</td> </tr> <tr> <td style="text-align: center;">ATIGA</td> <td style="text-align: center;">Zero</td> <td style="text-align: center;">Zero</td> </tr> </table>		<u>In-Quota</u>	<u>Out-Quota</u>	AHTN	2101.12.91A	2101.12.91B	MFN	30% ad valorem	45% ad valorem	ATIGA	Zero	Zero		18-107
	<u>In-Quota</u>	<u>Out-Quota</u>													
AHTN	2101.12.91A	2101.12.91B													
MFN	30% ad valorem	45% ad valorem													
ATIGA	Zero	Zero													
			3	DATE ISSUED											
			APR 18 2018												

4 DESCRIPTION OF GOOD

“NESCAFÉ® ORIGINAL TWIN PACK (24 GRAMS)”

Based on the certification of ingredients, manufacturing process flowchart, and sample submitted, subject article is a powdered preparation of instant coffee containing sugar, coffee creamer, maltodextrin, Nescafé® instant coffee, flavors, stabilizer, iodized salt, and sweetener. Subject article is packed in 24 gram twin pack sachets and is to be dissolved in hot water before consumption.



5 REASONS FOR CLASSIFICATION

Heading 21.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, preparations with a basis of coffee, tea or maté extracts, essences or concentrates. These are preparations based on extracts, essences or concentrates of coffee, tea or maté (and not on coffee, tea or maté themselves), and include extracts, etc., with added starches or other carbohydrates.

In view thereof, subject article is classified under AHTN 2017 subheadings 2101.12.91A and 2101.12.91B, with in-quota and out-quota Most Favoured Nation (MFN) rates of duty of 30% and 45% ad valorem, respectively, and ASEAN Trade in Goods Agreement (ATIGA) rates 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

Handwritten Signature of Marilou P. Mendoza

MARILOU P. MENDOZA
Chairperson



18-00127