

2018-06-010



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS



MANILA 1099
South Harbor, Gate 3, Port Area, Manila
Website: www.customs.gov.ph, Tel. Nos. 527-4537, 527-1935

[Signature]
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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

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

DATE : June 5, 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 11-15 May 2018 for various imported articles. The same were submitted and reviewed by this Office, summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2018 RATES OF DUTY
18-105	"NESTLÉ® NESCAFE CREAMY WHITE TWIN PACK (26 g)"	2101.12.91A In-Quota	MFN – 30% Ad Valorem ATIGA – Zero*
		2101.12.91B Out-Quota	MFN – 45% Ad Valorem ATIGA – Zero*
18-108	"KUMON® ANSWER BOOKS"	4901.99.10	MFN – Zero* ATIGA – Zero*
18-109	"KUMON DIAGNOSTIC/PLACEMENT TEST PAPERS"	4901.99.10	MFN – Zero* ATIGA – Zero*

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2018-06-010 P-2



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS



MANILA 1099
South Harbor, Gate 3, Port Area, Manila
Website: www.customs.gov.ph, Tel. Nos. 527-4537, 527-1935

18-112	"KUMON® WORKSHEETS"	4901.99.10	MFN – Zero* ATIGA – Zero*
18-113	"KUMON® ACHIEVEMENT TESTS"	4901.99.10	MFN – Zero* ATIGA – Zero*
18-133	"NESTLE® KITKAT® CHUNKY® (38 g)"	1905.32.20	MFN – 15% Ad Valorem ATIGA – Zero*
18-134	"NESTLE® KITKAT® CHUNKY® COOKIES AND CREAM (38 g)"	1905.32.20	MFN – 15% Ad Valorem ATIGA – Zero*
18-137	"NESTLE® CRUNCH® CREAMY MILK CHOCOLATE WITH CRISPED RICE"	1806.32.00	MFN – 7% Ad Valorem
18-139	"NESTLE® KITKAT® BITES GREEN TEA (30 g)"	1905.32.20	MFN – 15% Ad Valorem ATIGA – Zero*
18-140	"NESTLE® KITKAT® BITES (40 g)"	1905.32.20	MFN – 15% Ad Valorem ATIGA – Zero*
18-143	"SLIP SHEET SOLID BOARD"	4807.00.00	MFN – 1% Ad Valorem
18-145	"BYD SONG MULTIPURPOSE VEHICLE (MPV)"	8703.22.59	MFN – 30% Ad Valorem ACFTA – 5% Ad Valorem*

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

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

Jay
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2018-04-010 P.3



TCOC Ref. No. 18-050

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

16 May 2018

A1-34
Internal Admin. Div.
Received by: *Jay*
Date: 05/17/18
Time: 5:30

COMMISSIONER ISIDRO S. LAPENA
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. 18-105, 18-108, 18-109, 18-112, 18-113, 18-133, 18-134, 18-137, 18-139, 18-140, 18-143, and 18-145, issued from 11 to 15 May 2018.

Thank you.

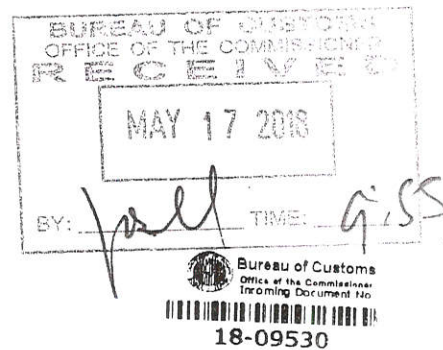
Very truly yours,

MariLou P. Mendoza
MARILOU P. MENDOZA
Chairperson



Encl: As stated.

cc: The Secretary
Department of Finance
Manila



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2018-04-010 P-4



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><thead><tr><th></th><th><u>In - Quota</u></th><th><u>Out- Quota</u></th></tr></thead><tbody><tr><td>AHTN</td><td>2101.12.91A</td><td>2101.12.91B</td></tr><tr><td>MFN</td><td>30% ad valorem</td><td>45% ad valorem</td></tr><tr><td>ATIGA</td><td>Zero</td><td>Zero</td></tr></tbody></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		18-105
	<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												
			MAY 15 2018												

4 DESCRIPTION OF GOOD

“NESTLÉ® NESCAFE CREAMY WHITE TWIN PACK (26 g)”

Based on the product certification, manufacturing process flow, and sample submitted, subject article is a coffee mix preparation, in powder form, containing Nescafé® instant coffee, coffee creamer, sugar, maltodextrin, iodized salt, flavors, and sweetener. Subject article is packed, for commercial retail, in twin foil-pack sachets containing 26 grams.

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 this heading covers, among others, preparations with a basis of the 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

Marilou P. Mendoza

MARILOU P. MENDOZA
Chairperson



Republic of the Philippines
TARIFF COMMISSION



18-00161

2018-06-010 P-5



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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 4901.99.10		18-108
	MFN - Zero	3	DATE ISSUED
	ATIGA - Zero		MAY 11 2018

4 DESCRIPTION OF GOOD

“KUMON® ANSWER BOOKS”

Based on the sample submitted, subject articles are soft bound, A5-size books containing the answers to students’ worksheets. The front cover displays the subject, title, and levels covered in Kumon’s Mathematics and Reading Programs. Subject articles are available in Levels 3A to L and 2A to L for the Mathematics and Reading Programs, respectively, and are used to check the answers of students.

5 REASONS FOR CLASSIFICATION

Heading 49.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers printed books, brochures, leaflets and similar printed matter, whether or not in single sheets. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers virtually all publications and printed reading matter, illustrated or not, with the exception of publicity matter and products more specifically covered by other headings of the Chapter (particularly heading 49.02, 49.03 or 49.04). The heading includes, among others, books and booklets consisting essentially of textual matter of any kind, and printed in any language or characters, including Braille or shorthand. They include literary works of all kinds, text-books (including educational workbooks sometimes called writing books), with or without narrative texts, which contain questions or exercises (usually with spaces for completion in manuscript). Such books may be bound (in paper or with soft or stiff covers) in one or more volumes, or may be in the form of printed sheets comprising the whole or a part of the complete work and designed for binding.

In view thereof, subject articles are classified under AHTN 2017 subheading 4901.99.10, with a Most Favoured Nation (MFN) rate of duty of zero 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

[Signature]

MARILOU P. MENDOZA
Chairperson



18-00154

2018-06-010 P-4



[Signature]
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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

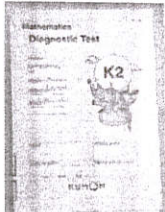
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 4901.99.10		18-109
	MFN – Zero	3	DATE ISSUED
	ATIGA – Zero		MAY 11 2018

4 DESCRIPTION OF GOOD

“KUMON DIAGNOSTIC/PLACEMENT TEST PAPERS”

Based on the sample submitted, subject articles are diagnostic test papers for Mathematics and Reading subjects. These are in the form of folded booklets containing questions and exercises. Subject articles come in 12 categories (K1 to K2 for pre-schoolers, P1 to P6 for primary school students, M1-M3 and H for university or older students) and are used to ascertain the ability of the students at the time of enrollment.



5 REASONS FOR CLASSIFICATION

Heading 49.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers printed books, brochures, leaflets and similar printed matter, whether or not in single sheets. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers virtually all publications and printed reading matter, illustrated or not, with the exception of publicity matter and products more specifically covered by other headings of the Chapter (particularly heading 49.02, 49.03 or 49.04). It includes, among others, books and booklets consisting essentially of textual matter of any kind, and printed in any language or characters, including Braille or shorthand. They include literary works of all kinds, text-books (including educational workbooks sometimes called writing books), with or without narrative texts, which contain questions or exercises (usually with spaces for completion in manuscript). Such books may be bound (in paper or with soft or stiff covers) in one or more volumes, or may be in the form of printed sheets comprising the whole or a part of the complete work and designed for binding.

In view thereof, subject articles are classified under AHTN 2017 subheading 4901.99.10, with a Most Favoured Nation (MFN) rate of duty of zero 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

[Signature]

MARILOU P. MENDOZA
Chairperson



2018-06-010 P-7

[Signature]
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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
	AHTN 4901.99.10 MFN – Zero ATIGA – Zero

2	TCC (AR) NO.
	18-112
3	DATE ISSUED
	MAY 11 2018

4	DESCRIPTION OF GOOD
	“KUMON® WORKSHEETS”
	<p>Based on the information and sample submitted, subject articles are printed worksheet exercises for students in Kumon’s Mathematics and Reading Programs. These consist of 10 sheets of back-to-back printed A5-size paper that are glued together forming a set of examination exercises. Subject articles are available in Levels 6A to O for the Mathematics Program and 7A to L for the Reading Program wherein each level contains 20 sets of worksheets.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 49.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers printed books, brochures, leaflets and similar printed matter, whether or not in single sheets. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, books and booklets consisting essentially of textual matter of any kind, and printed in any language or characters, including Braille or shorthand. They include literary works of all kinds, text-books (including educational workbooks sometimes called writing books), with or without narrative texts, which contain questions or exercises (usually with spaces for completion in manuscript), among others. Such books may be bound (in paper or with soft or stiff covers) in one or more volumes, or may be in the form of printed sheets comprising the whole or a part of the complete work and designed for binding.</p> <p>In view thereof, subject articles are classified under AHTN 2017 subheading 4901.99.10 with a Most Favoured Nation (MFN) rate of duty of zero 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>[Signature]</i></p> <p>MARILOU P. MENDOZA Chairperson</p>



2016-04-010 P8



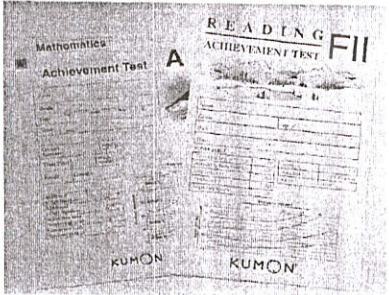
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REPUBLIC OF THE PHILIPPINES

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 4901.99.10		18-113
	MFN – Zero	3	DATE ISSUED
	ATIGA – Zero		MAY 11 2018

4	DESCRIPTION OF GOOD
	<p align="center">“KUMON® ACHIEVEMENT TESTS”</p> <p>Based on the information and sample submitted, subject articles are folded test booklets consisting of several pages. These are used to assess the level of mastery of students per subject, per level. Subject articles are available in Levels 4A to O for the Mathematics Program, and 5A to L for the Reading Program.</p> 

5	REASONS FOR CLASSIFICATION
	<p>Heading 49.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers printed books, brochures, leaflets and similar printed matter, whether or not in single sheets. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers virtually all publications and printed reading matter, illustrated or not, with the exception of publicity matter and products more specifically covered by other headings of the Chapter (particularly heading 49.02, 49.03 or 49.04). It includes, among others, books and booklets consisting essentially of textual matter of any kind, and printed in any language or characters, including Braille or shorthand. They include literary works of all kinds, text-books (including educational workbooks sometimes called writing books), with or without narrative texts, which contain questions or exercises (usually with spaces for completion in manuscript). Such books may be bound (in paper or with soft or stiff covers) in one or more volumes, or may be in the form of printed sheets comprising the whole or a part of the complete work and designed for binding.</p> <p>In view thereof, subject articles are classified under AHTN 2017 subheading 4901.99.10, with a Most Favoured Nation (MFN) rate of duty of zero 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">MARILOU P. MENDOZA Chairperson</p>  

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2018-06-010 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.
	AHTN 1905.32.20 MFN - 15% ad valorem ATIGA - Zero		18-133
		3	DATE ISSUED
			MAY 11 2018

4 DESCRIPTION OF GOOD

“NESTLE® KITKAT® CHUNKY® (38 g)”

Based on the certificate of ingredients, manufacturing process, and sample submitted, subject article is a chocolate-covered wafer bar composed of three (3) layers of wafer with fillings and coated with chocolate. It is made from sugar, milk solids, wheat flour, cocoa butter, cocoa mass, vegetable fat and oils, cocoa powder, salt, vanillin, glucose syrup powder, emulsifiers, and stabilisers. Subject article is packed in metallized plastics weighing 38 grams.



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 covers all bakers' wares. The most common ingredients of such wares are cereal flours, leavens and salt but they may also contain other ingredients such as: gluten, starch, flour of leguminous vegetables, malt extract or milk, seeds such as poppy, caraway or anise, sugar, honey, eggs, fats, cheese, fruit, cocoa in any proportion, meat, fish, bakery "improvers", etc. It includes, among others, waffles and wafers, which are light fine bakers' wares baked between patterned metal plates.

In view thereof, subject article is classified under AHTN 2017 subheading 1905.32.20, 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

J. Lopez
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2018-06-010 P-10



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 1905.32.20 MFN - 15% ad valorem ATIGA - Zero		18-134
		3	DATE ISSUED
			MAY 11 2018

4 DESCRIPTION OF GOOD

“NESTLE® KITKAT® CHUNKY® COOKIES & CREAM (38 g)”

Based on the certificate of ingredients, manufacturing process, and sample submitted, subject article is a chocolate-covered wafer bar composed of three (3) layers of wafer with fillings and coated with cookies-and-cream flavoured chocolate. It is made from sugar, milk solids, wheat flour, cocoa butter, cocoa mass, cookies, vegetable fat and oil, maltodextrin, salt, glucose syrup powder, emulsifier, stabilisers, and flavour. Subject article is packed in metallized plastics weighing 38 grams.



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 covers all bakers' wares. The most common ingredients of such wares are cereal flours, leavens and salt but they may also contain other ingredients such as: gluten, starch, flour of leguminous vegetables, malt extract or milk, seeds such as poppy, caraway or anise, sugar, honey, eggs, fats, cheese, fruit, cocoa in any proportion, meat, fish, bakery "improvers", etc. It includes, among others, waffles and wafers, which are light fine bakers' wares baked between patterned metal plates.

In view thereof, subject article is classified under AHTN 2017 subheading 1905.32.20, 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



2016-04-010 P.11



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

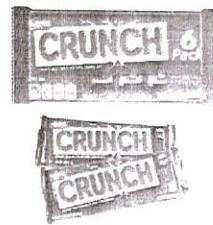
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	AHTN 1806.32.00 MFN – 7% ad valorem	2	TCC (AR) NO.
				18-137
			3	DATE ISSUED
			MAY 15 2018	

4 DESCRIPTION OF GOOD

“NESTLE® CRUNCH® CREAMY MILK CHOCOLATE WITH CRISPED RICE”

Based on the ingredient statement formula, manufacturing flowchart, and sample submitted, subject article is a chocolate bar made of milk chocolate (sugar, chocolate, cocoa butter, non fat milk, milkfat, lactose, soy lecithin, and natural flavor) with crisped rice mix (rice flour, sugar, barley malt, and salt). Subject article is packed in metallized plastics with net weight of 43.9 grams or in plastic packs containing six (6) individual packs with net weight of 12.7 grams.



5 REASONS FOR CLASSIFICATION

Heading 18.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers chocolate and other food preparations containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that chocolate is composed essentially of cocoa paste and sugar or other sweetening matter, usually with the addition of flavouring and cocoa butter; in some cases, cocoa powder and vegetable oil may be substituted for cocoa paste. Milk, coffee, hazelnuts, almonds, orange-peel, etc., are sometimes also added. Chocolate and chocolate goods may be put up either as blocks, slabs, tablets, bars, pastilles, croquettes, granules or powder, or in the form of chocolate products filled with creams, fruits, liqueurs, etc. The heading also includes all sugar confectionery containing cocoa in any proportion (including chocolate nougat), sweetened cocoa powder, chocolate powder, chocolate spreads, and, in general, all food preparations containing cocoa (other than those excluded in the General Explanatory Note to this Chapter).

In view thereof, subject article is classified under AHTN 2017 subheading 1806.32.00, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.

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



2018-06-010 P-12

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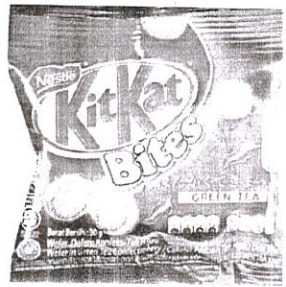
REPUBLIC OF THE PHILIPPINES



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 1905.32.20 MFN - 15% ad valorem ATIGA - Zero		18-139
		3	DATE ISSUED
			MAY 15 2018

4	DESCRIPTION OF GOOD
	“NESTLE® KITKAT® BITES GREEN TEA (30 g)”
	<p>Based on the certificate of ingredients, manufacturing process, and sample submitted, subject article consists of wafer balls completely coated with green tea-flavoured preparation. The balls are made from vegetable fat and oil, sugar, milk solids, wheat flour, maltodextrin, green tea powder, glucose syrup powder, glazing agents, emulsifiers, stabilizers, salt, and vanilla as natural flavour. Subject article is packed in metallized plastics weighing 30 grams.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>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 covers all bakers' wares. The most common ingredients of such wares are cereal flours, leavens and salt but may also contain other ingredients such as: gluten, starch, flour of leguminous vegetables, malt extract or milk, seeds such as poppy, caraway or anise, sugar, honey, eggs, fats, cheese, fruit, cocoa in any proportion, meat, fish, bakery "improvers", etc. It includes, among others, waffles and wafers, which are light fine bakers' wares baked between patterned metal plates.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 1905.32.20 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".</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>18-00163</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 1905.32.20 MFN - 15% ad valorem ATIGA - Zero		18-140
		3	DATE ISSUED
			MAY 15 2018

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“NESTLE® KITKAT® BITES (40 g)”</p> <p>Based on the certificate of ingredients, manufacturing process, and sample submitted, subject article consists of wafer balls completely coated with milk chocolate. The balls are made from sugar, full cream milk powder, wheat flour, cocoa butter, cocoa mass, vegetable fat and oil, cocoa powder, confectionery glazing agent, emulsifiers, stabilizers, salt, yeast, and vanillin as flavour. Subject article is packed in metallized plastics weighing 40 grams.</p> 

5	REASONS FOR CLASSIFICATION
	<p>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 covers all bakers' wares. The most common ingredients of such wares are cereal flours, leavens and salt but may also contain other ingredients such as: gluten, starch, flour of leguminous vegetables, malt extract or milk, seeds such as poppy, caraway or anise, sugar, honey, eggs, fats, cheese, fruit, cocoa in any proportion, meat, fish, bakery “improvers”, etc. It includes, among others, waffles and wafers, which are light fine bakers' wares baked between patterned metal plates.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 1905.32.20 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”.</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>M. P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p>   <p style="text-align: center;">Republic of the Philippines TARIFF COMMISSION 18-00164</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 4807.00.00 MFN – 1% ad valorem		18-143
		3	DATE ISSUED
			MAY 15 2018

4	DESCRIPTION OF GOOD
	<p align="center">“SLIP SHEET SOLID BOARD”</p> <p>Based on the manufacturing process flow diagram, material specifications, and sample submitted, subject article is a brown composite paperboard made of three (3) layers of kraft paperboard laminated with polyvinyl alcohol (PVA) adhesive. It is in the form of a rectangular sheet with a length of 129.54 cm and a width of 109.22 cm. Subject article is to be used as pallet support in vehicle delivery and transport of product.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 48.07 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers paper and paperboard made by sticking two or more layers of paper or paperboard together with the aid of an adhesive. These products can be made from paper or paperboard of any quality and the bonding material may be of animal, vegetable or mineral origin (e.g., dextrin, glue, tar, gum, asphalt, latex).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 4807.00.00, 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 align="right">FOR THE COMMISSION</p> <p align="right"><i>[Signature]</i> MARILOU P. MENDOZA Chairperson</p> <p>  18-00165</p>

J. P. Mendoza
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2016-06-010 P.15






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 8703.22.59 MFN – 30% ad valorem ACFTA – 5% ad valorem		18-145
		3	DATE ISSUED
			MAY 11 2018

4	DESCRIPTION OF GOOD														
	“BYD SONG MULTIPURPOSE VEHICLE (MPV)” Based on the technical specifications submitted, subject article is a brand-new, front-wheel-driven motor vehicle imported completely built-up (CBU). It has the following specifications:														
	<table border="1" style="width: 60%; margin-left: auto; margin-right: auto;"> <thead> <tr> <th colspan="2" style="text-align: center;">BYD SONG MPV</th> </tr> </thead> <tbody> <tr> <td style="width: 40%;">Body Type</td> <td>Multipurpose Vehicle</td> </tr> <tr> <td>Engine / Piston Displacement</td> <td>Gasoline/1,497 cc</td> </tr> <tr> <td>Overall Dimension (L x W x H; mm)</td> <td>4,680 x 1,810 x 1,680</td> </tr> <tr> <td>Wheel Base (mm)</td> <td>2,785</td> </tr> <tr> <td>Gross Vehicle Weight (kg)</td> <td>2,150</td> </tr> <tr> <td>Seating Capacity</td> <td>7</td> </tr> </tbody> </table> <div style="text-align: right; margin-top: 10px;">  </div>	BYD SONG MPV		Body Type	Multipurpose Vehicle	Engine / Piston Displacement	Gasoline/1,497 cc	Overall Dimension (L x W x H; mm)	4,680 x 1,810 x 1,680	Wheel Base (mm)	2,785	Gross Vehicle Weight (kg)	2,150	Seating Capacity	7
BYD SONG MPV															
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5	REASONS FOR CLASSIFICATION
	<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 covers motor vehicles of various types (including amphibious motor vehicles) designed for the transport of persons; it does not, however, cover the motor vehicles of heading 87.02. The vehicles of this heading may have any type of motor (internal combustion piston engine, electric motor, gas turbine, 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 8703.22.59 with a Most Favoured Nation (MFN) rate of duty of 30% 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>MariLou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	  <p>18-00160</p>