

2018-10-009



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA 1099

MEMORANDUM

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

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

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

DATE : September 25, 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 02 August – 05 September August 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
18-374	"TOPILENE® J945 POLYPROPYLENE BLOCK COPOLYMER"	3902.30.90	MFN – 10% Ad Valorem AKFTA – Zero*
18-399	"KLEENSO® BLEACH TOILET CLEANER"	3402.20.15	MFN – 10% Ad Valorem ATIGA – Zero*
18-406	"L-TRYPTOPHAN (25 kg)"	2933.99.90	MFN – 1% Ad Valorem ATIGA – Zero* ACFTA – Zero*
18-414	"DEHYDRATED PAPAYA DICE (5 kg)"	0813.40.90	MFN – 7% Ad Valorem ATIGA – Zero*

2018-10-009 p.2



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA 1099

18-418	"DEHYDRATED PINEAPPLE CORE DICE (5kg)"	0804.30.00	MFN – 10% Ad Valorem ATIGA – Zero*
18-420	"TRANSMISSION UNIT (TU) ANTENNA 922"	8517.70.39	MFN – Zero
18-428	"COFFEE EXFOLIATOR 500/1000/2000"	In-Quota 0901.21.20A Out-Quota 0901.21.20B	In-Quota MFN – 40% Ad Valorem Out-Quota MFN – 40% Ad Valorem
18-433	"CROWN ORDER PICKER WITH MAST, Model MPC 3040"	8427.10.00	MFN – Zero
18-438	"CROWN WP 3000 SERIES WALKIE PALLET TRUCK"	8427.10.00	MFN – Zero
18-439	"CROWN PW 3500 SERIES WALKIE PALLET TRUCK"	8427.10.00	MFN – Zero
18-443	"CROWN PE 4500 SERIES END CONTROL PALLET TRUCK"	8427.10.00	MFN – Zero
18-446	"CROWN PTH 50 SERIES PALLET TRUCK"	8427.90.00	MFN – Zero
18-448	"PRINTED CIRCUIT BOARD (BAREBOARD), DOUBLE SIDED"	8534.00.20	MFN – Zero ATIGA – Zero* AKFTA – Zero*

2018-10-009 p.3



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA 1099

18-451	"KLEENSO® BIODEGRADABLE GARBAGE BAG (M-Size)"	3923.21.99	MFN – 15% Ad Valorem ATIGA – Zero*
18-458	"APPLE JUICE CONCENTRATE (275 kg)"	2009.79.00	MFN – 7% Ad Valorem ACFTA – Zero*
18-464	"VC SODIUM ASCORBATE (25 kg)"	2936.27.00	MFN – 1% Ad Valorem ACFTA – Zero*
18-465	"TRICALCIUM CITRATE 4- HYDRATE (10kg)"	2918.15.10	MFN – 1% Ad Valorem
18-466	"DILCALCIUM PHOSPHATE (25 kg)"	2835.25.90	MFN – 3% Ad Valorem ACFTA – Zero*
18-467	"DIPOTASSIUM PHOSPHATE (25 kg)"	2835.24.00	MFN – 1% Ad Valorem ATIGA – Zero* ACFTA – Zero*
18-513	"AZOMITE® MICROZINED"	2842.10.00	MFN – 3% Ad Valorem
18-514	"AZOMITE® FEED GRIT"	2842.10.00	MFN – 3% Ad Valorem
18-516	"MYCOSORB®"	2309.90.20	MFN – Zero

2018-10-009 p.4



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA 1099

18-521	"EVOLUE™"	3901.40.00	MFN – 3% Ad Valorem ATIGA – Zero*
18-522	"EVOLUE™ SP2320H"	3901.40.00	MFN – 3% Ad Valorem ATIGA – Zero*
18-523	"EVOLUE™ SP1071C"	3901.40.00	MFN – 3% Ad Valorem ATIGA – Zero*

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

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

2018-10-009 p.5

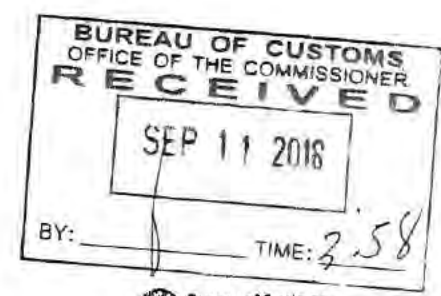


Internal Admin Group
Received by: WILLY BAYES
Date: 09/21/18
Time: 3
TCOC Ref. No. 18-093

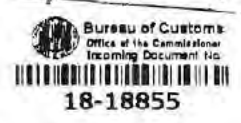
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

07 September 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 twenty-five (25) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 18-374, 18-399, 18-406, 18-414, 18-418, 18-420, 18-428, 18-433, 18-438, 18-439, 18-443, 18-446, 18-448, 18-451, 18-458, 18-464, 18-465, 18-466, 18-467, 18-513, 18-514, 18-516, 18-521, 18-522, and 18-523, issued from 02 August to 05 September 2018.

Thank you.

Very truly yours,

Mari Lou P. Mendoza
MARILOU P. MENDOZA
Chairperson



Encl: As stated.

cc: The Secretary
Department of Finance
Manila



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3902.30.90 MFN - 10% ad valorem AKFTA - Zero		18-374
		3	DATE ISSUED
			AUG 02 2018

4 DESCRIPTION OF GOOD

“TOPILENE® J945 POLYPROPYLENE BLOCK COPOLYMER”

Based on the technical data sheet, product composition, and packaging information submitted, subject article is a polypropylene block copolymer resin, containing by weight less than 90% propylene, more than 10% ethylene, and additives. It is in the form of white pellets having a melt flow index of 53 g/10 minutes at 230°C and density of 0.90 g/cm³. Packed in 25-kg, 500-kg, 600-kg, 700-kg, and 750-kg polypropylene bags, subject article is used in the manufacture of industrial articles, electric appliances, stationery, housewares, general goods, and in other injection molding applications.

5 REASONS FOR CLASSIFICATION

Note 4 to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that the expression “copolymers” covers all polymers in which no single monomer unit contributes 95 % or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including copolycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.

Furthermore, Note 6(b) to this Chapter states that in headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

Heading 39.02 of the AHTN 2017 covers polymers of propylene or of other olefins, in primary forms.

In view thereof, subject article is classified under AHTN 2017 subheading 3902.30.90, 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



Republic of the Philippines
TARIFF COMMISSION



18-00379

Mari Lou P. Mendoza

MARILOU P. MENDOZA
Chairperson



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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	<p style="text-align: center;">AHTN 3402.20.15 MFN – 10% ad valorem ATIGA- Zero</p>	2	TCC (AR) NO.
				18-399
			3	DATE ISSUED
			SEP 03 2018	

4 DESCRIPTION OF GOOD

“KLEENSO® BLEACH TOILET CLEANER”

Based on the brochure and safety data sheet submitted, subject article is a liquid cleaning preparation containing sodium hypochlorite, nonylphenol ethoxylate, and water. Packed in 600-ml plastic containers, subject article is used in cleaning lavatories and sinks to disinfect and remove stains, dirt, and grime.



5 REASONS FOR CLASSIFICATION

Heading 34.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group comprises three categories of preparations, including, among others, washing preparations (including auxiliary washing preparations) and cleaning preparations, having a basis of soap or other organic surface-active agents. This category covers washing preparations, auxiliary washing preparations and certain cleaning preparations. These various preparations generally contain essential constituents and one or more subsidiary constituents. The essential constituents are synthetic organic surface-active agents or soaps or mixtures thereof. The subsidiary constituents are, among others, ancillaries (e.g., chemical or optical bleaches, antiredeposition agents, corrosion inhibitors, antielectrostatic agents, colouring matter, perfumes, bactericides, enzymes). Cleaning preparations serve for cleaning floors, windows or other surfaces. They may also contain small quantities of odoriferous substances.

In view thereof, subject article is classified under AHTN 2017 subheading 3402.20.15, 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”.

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

ADVANCE RULING ON TARIFF CLASSIFICATION

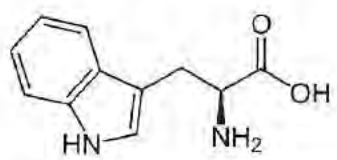
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	<p>AHTN 2933.99.90 MFN – 1% ad valorem ATIGA – Zero ACFTA – Zero</p>	2	TCC (AR) NO.
				18-406
			3	DATE ISSUED
			SEP 03 2018	

4 DESCRIPTION OF GOOD

“L-TRYPTOPHAN (25 kg)”

Based on the safety data sheet, production flow diagram, purchasing specifications, and sample submitted, subject article is a free-flowing, white to yellowish crystalline powder composed of 99-100% L-Tryptophan (CAS No. 73-22-3). Packed in 25-kg drums, it is used in the manufacture of medicine and nutritional products, among others. Subject article has the following chemical structure:



5 REASONS FOR CLASSIFICATION

Heading 29.33 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers heterocyclic compounds with nitrogen hetero-atom(s) only. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heterocyclic compounds covered by this heading are, among others, other heterocyclic compounds with nitrogen hetero-atom(s) only. This part includes, *inter alia*, indole. Found in coal tar, but usually obtained by synthesis. Small crystalline leaves; colourless or very faintly yellow, turning red on exposure to air or light. A pronounced faecal odour when impure, but smells strongly of flowers when purified. Used for the preparation of synthetic perfumes and in medicine.

In view thereof, subject article is classified under AHTN 2017 subheading 2933.99.90, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem, and ASEAN Trade in Goods Agreement (ATIGA) and ASEAN-China Free Trade Area (ACFTA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “D” and “E”, respectively.

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

2018-10-009p.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 0813.40.90 MFN - 7% ad valorem ATIGA - Zero		18-414
		3	DATE ISSUED
			SEP 05 2018

4	DESCRIPTION OF GOOD
	“DEHYDRATED PAPAYA DICE (5 kg)”
	Based on the certificate of ingredients, process flowchart, and sample submitted, subject article is a dehydrated, diced papaya. The papaya has undergone cutting, soaking in solution, boiling, taste adjustment, and drying, among others. Packed in 5-kg bags, subject article is used as a raw material in the manufacture of fitness and fruit cereals.

5	REASONS FOR CLASSIFICATION
	<p>Note 3 to Chapter 8 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that dried fruit or dried nuts of this Chapter may be partially rehydrated, or treated for the following purposes: a) For additional preservation or stabilisation (for example, by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate), (b) To improve or maintain their appearance (for example, by the addition of vegetable oil or small quantities of glucose syrup), provided that they retain the character of dried fruit or dried nuts.</p> <p>Heading 08.13 of the AHTN 2017 covers, among others, fruit, dried, other than that of headings 08.01 to 08.06. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes dried fruits which when fresh are classified in headings 08.07 to 08.10. They are prepared either by direct drying in the sun or by industrial processes (e.g., tunnel-drying).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 0813.40.90, 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>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 18-00441</p>

2018-10-009 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 0804.30.00 MFN - 10% ad valorem ATIGA - Zero		18-418
		3	DATE ISSUED
		SEP 03 2018	

4	DESCRIPTION OF GOOD
“DEHYDRATED PINEAPPLE CORE DICE (5 kg)”	
<p>Based on the certificate of ingredients, process flowchart, and sample submitted, subject article is a dehydrated, diced pineapple core. The pineapple core has undergone soaking in solution, cutting, boiling, taste adjustment, and drying, among others. Packed in 5-kg bags, subject article is used as a raw material in the manufacture of fitness and fruit cereals.</p>	

5	REASONS FOR CLASSIFICATION
<p>Note 3 to Chapter 8 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that dried fruit or dried nuts of this Chapter may be partially rehydrated, or treated for the following purposes: a) For additional preservation or stabilisation (for example, by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate), (b) To improve or maintain their appearance (for example, by the addition of vegetable oil or small quantities of glucose syrup), provided that they retain the character of dried fruit or dried nuts.</p> <p>Heading 08.04 of the AHTN 2017 covers dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 0804.30.00, 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>	

FOR THE COMMISSION

Mari Lou P. Mendoza
MARILOU P. MENDOZA
 Chairperson



2018-10-009 p-11



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 8517.70.39 MFN - Zero		18-420
		3	DATE ISSUED
			SEP 05 2018

4 DESCRIPTION OF GOOD

“TRANSMISSION UNIT (TU) ANTENNA 922”

Based on the technical information and sample submitted, subject article is a printed circuit assembly (PCA) fitted with electrical components: resistor, male and female pin printed circuit board (PCB) connector, and antenna. It is a proprietary device specifically designed to be fitted inside the TVM5 transmission unit, as its radio frequency (RF) board and internal RF antenna.



5 REASONS FOR CLASSIFICATION

Heading 85.17 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes other communication apparatus. This group includes apparatus which allows for the connection to a wired or wireless communication network or the transmission or reception of speech or other sounds, images or other data within such a network. The EN further state that subject to the general provisions regarding the classification of parts, parts of the apparatus of this heading are also classified here.

In view thereof, subject article is classified under AHTN 2017 subheading 8517.70.39, 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

[Signature]

MARILOU P. MENDOZA
Chairperson



18-00442

2018-10-009 p.12



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.
	<u>In-Quota</u>	<u>Out-Quota</u>			18-428
	AHTN	0901.21.20A	0901.21.20B	3	DATE ISSUED
	MFN	40% ad valorem	40% ad valorem		SEP 05 2018

4	DESCRIPTION OF GOOD
	“COFFEE EXFOLIATOR 500/1000/2000”
	<p>Based on the technical specifications submitted, subject article is irradiated ground roasted coffee in the form of dark brown powder. It is produced by roasting and grinding Arabica coffee beans, followed by irradiation to sustain the declared shelf life. Packed in boxes containing a 10-kg bag or in 20-kg bags, subject article is used as an exfoliating ingredient in the manufacture of cosmetic products.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 09.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, coffee, whether or not roasted or decaffeinated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes among others, roasted coffee (with or without caffeine content) whether or not ground.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheadings 0901.21.20A and 0901.21.20B, with in-quota and out-quota Most Favoured Nation (MFN) rates of duty of 40% 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>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	  <p>18-00443</p>

2018.10-009 p.13




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 8427.10.00 MFN - Zero		18-433
		3	DATE ISSUED
			SEP 03 2018

4	DESCRIPTION OF GOOD								
	“CROWN ORDER PICKER WITH MAST, Model MPC 3040”								
	<p>Based on the brochure submitted, subject article is a battery-powered lifting/handling machine equipped with forks and masts (in various sizes). It is self-propelled and is used for palletizing, counterbalancing, and stacking goods. Subject article has the following specifications:</p>								
									
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%;">Load Capacity (kg)</th> <th style="width: 25%;">Power (V/Ah)</th> <th style="width: 25%;">Dimension (mm)(LxWxH)</th> <th style="width: 25%;">Max. Battery Size (mm)(LxWxH)</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1,200</td> <td style="text-align: center;">24/750</td> <td style="text-align: center;">2,821 x 1,063 x 1,155</td> <td style="text-align: center;">785 x 330 x 777</td> </tr> </tbody> </table>	Load Capacity (kg)	Power (V/Ah)	Dimension (mm)(LxWxH)	Max. Battery Size (mm)(LxWxH)	1,200	24/750	2,821 x 1,063 x 1,155	785 x 330 x 777
Load Capacity (kg)	Power (V/Ah)	Dimension (mm)(LxWxH)	Max. Battery Size (mm)(LxWxH)						
1,200	24/750	2,821 x 1,063 x 1,155	785 x 330 x 777						

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.27 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers fork-lift trucks; other work trucks fitted with lifting or handling equipment. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that with the exception of straddle carriers and works trucks fitted with a crane of heading 84.26, this heading covers works trucks fitted with lifting or handling equipment. Works trucks of this description include, for example, fork-lift and other elevating or stacking trucks. Other stacking machines, usually mounted on a truck, are equipped with a platform or fork which can be raised and lowered in a vertical support, by hand or power-operated winch or rack systems. They are used for stacking sacks, crates, casks, among others.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8427.10.00 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>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	  <p style="text-align: center;">18-00430</p>

2018-10-009 p. 14

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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 8427.10.00 MFN – Zero	2 TCC (AR) NO. 18-438
	3 DATE ISSUED SEP 03 2018

4 DESCRIPTION OF GOOD “CROWN WP 3000 SERIES WALKIE PALLET TRUCK” Based on the brochure submitted, subject article is an electrically-powered machine used for handling pallets. It is self-propelled, using an alternating current (AC) motor, rated at 24 volts, with control panel and steering handle located at the back. Subject article is equipped with forks to facilitate handling and transport of pallets in tight congested spaces within a warehouse or port. It can accommodate loads of up to 2,020 kg.	
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5 REASONS FOR CLASSIFICATION Heading 84.27 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers fork-lift trucks; other works trucks fitted with lifting or handling equipment. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that with the exception of straddle carriers and works trucks fitted with a crane of heading 84.26, this heading covers works trucks fitted with lifting or handling equipment. Works trucks of this description include, among others, other works trucks fitted with lifting or handling equipment. This group includes, among others, other trucks fitted with lifting or handling equipment including those specialised for use in particular industries. In view thereof, subject article is classified under AHTN 2017 subheading 8427.10.00, 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 Chairperson
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2018.10.069 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 8427.10.00 MFN – Zero		18-439
		3	DATE ISSUED
			SEP 03 2018

4	DESCRIPTION OF GOOD
	<p>“CROWN PW 3500 SERIES WALKIE PALLET TRUCK”</p> <p>Based on the brochure submitted, subject article is an electrically-powered machine used for handling pallets. It is self-propelled, using an alternating current (AC) motor, rated at 12 volts (PW 3510-60) and 24 volts (PW 3520-60/80). Subject article is equipped with forks to facilitate handling and transport of pallets in tight congested spaces within a warehouse or port. It can accommodate loads of up to 3,630 kg.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 84.27 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers fork-lift trucks; other works trucks fitted with lifting or handling equipment. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that with the exception of straddle carriers and works trucks fitted with a crane of heading 84.26, this heading covers works trucks fitted with lifting or handling equipment. Works trucks of this description include, among others, other works trucks fitted with lifting or handling equipment. This group includes, among others, other trucks fitted with lifting or handling equipment including those specialised for use in particular industries.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8427.10.00, 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>

FOR THE COMMISSION

Mari Lou P. Mendoza

MARILOU P. MENDOZA
Chairperson




2018.10-009 p-16



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 8427.10.00 MFN – Zero		18-443
		3	DATE ISSUED
			SEP 05 2018

4	DESCRIPTION OF GOOD
	“CROWN PE 4500 SERIES END CONTROL PALLET TRUCK”
	<p>Based on the brochure submitted, subject article is an electrically-powered machine used for handling pallets. It is self-propelled, using an alternating current (AC) motor, rated at 24 volts. Subject article is equipped with forks to facilitate handling and transport of pallets in tight congested spaces within a warehouse or port. It can accommodate loads of up to 3,640 kg.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.27 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers fork-lift trucks; other works trucks fitted with lifting or handling equipment. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that with the exception of straddle carriers and works trucks fitted with a crane of heading 84.26, this heading covers works trucks fitted with lifting or handling equipment. Works trucks of this description include, among others, other works trucks fitted with lifting or handling equipment. This group includes, among others, other trucks fitted with lifting or handling equipment including those specialised for use in particular industries.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8427.10.00, 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>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	  <p style="text-align: center;">18-00440</p>

2018-10-009 p. 17

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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 8427.90.00		18-446
	MFN – Zero	3	DATE ISSUED
			SEP 03 2018

4 DESCRIPTION OF GOOD

“CROWN PTH 50 SERIES PALLET TRUCK”

Based on the brochure submitted, subject article is a manually-operated machine used for handling pallets. It is steered by a “tiller”-like lever that also acts as the pump handle for raising the hydraulic jack. The pallet is lifted high enough to clear the floor for subsequent transport. Equipped with forks, subject article is designed to facilitate handling and transport of pallets in tight congested spaces within a warehouse or port and can accommodate loads of up to 2,300 kg.



5 REASONS FOR CLASSIFICATION

Heading 84.27 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers fork-lift trucks; other works trucks fitted with lifting or handling equipment. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that with the exception of straddle carriers and works trucks fitted with a crane of heading 84.26, this heading covers works trucks fitted with lifting or handling equipment. Works trucks of this description include, among others, other works trucks fitted with lifting or handling equipment. This group includes, among others, other trucks fitted with lifting or handling equipment including those specialised for use in particular industries.

In view thereof, subject article is classified under AHTN 2017 subheading 8427.90.00, 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
Chairperson



18-00433

2018-10-009p-18

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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 EXPORT DUTY	2	TCC (AR) NO.
	AHTN 8534.00.20 MFN - Zero ATIGA - Zero AKFTA - Zero		18-448
		3	DATE ISSUED
			SEP 03 2018

4	DESCRIPTION OF GOOD
	<p>“PRINTED CIRCUIT BOARD (BAREBOARD), DOUBLE SIDED”</p> <p>Based on the technical information and picture submitted, subject article is an FR4 (glass-reinforced epoxy laminate material) board printed with electrical circuits. The circuits are formed by a thin layer of conducting material printed on both surfaces of the base board. It has holes either for mounting fittings/mechanical elements or for connections. Available in different sizes and electrical circuit designs, subject article is used as parts of automotive products, consumer projects or similar purposes.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 85.34 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers printed circuits. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that in accordance with Note 6 to this Chapter, this heading covers the circuits which are made by forming on an insulating base, by any printing process (conventional printing or embossing, plating-up, etching, etc.), conductor elements (wiring), contacts or other printed components such as inductances, resistors and capacitors (“passive” elements). Printed circuits may be provided with holes or fitted with non-printed connecting elements either for mounting mechanical elements or for the connection of electrical components not obtained during the printing process.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8534.00.20 with a Most Favoured Nation (MFN) rate of duty of zero, ASEAN Trade in Goods Agreement (ATIGA) and ASEAN-Korea Free Trade Area (AKFTA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “D” and “AK”, 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>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>



2018-10-009 p.19



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.
	<p>AHTN 3923.21.99 MFN - 15% ad valorem ATIGA - Zero</p>		18-451
		3	DATE ISSUED
			SEP 03 2018

4	DESCRIPTION OF GOOD
	<p>“KLEENSO® BIODEGRADABLE GARBAGE BAG (M-Size)”</p> <p>Based on the safety data sheet, brochure, and sample submitted, subject article is a blue-colored rectangular unprinted plastic garbage bag. It is made of high-density polyethylene (HDPE), recycled HDPE, degradable resin, and calcium carbonate. With a dimension of 1000 mm x 760 mm (L x W), subject article is packed for retail sale in sets of ten (10), folded, rolled, labeled, and wrapped in clear plastic sheets.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 39.23 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, articles for the conveyance or packing of goods, of plastics. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all articles of plastics commonly used for the packing or conveyance of all kinds of products. The articles covered in this heading include, among others, containers such as boxes, cases, crates, sacks and bags (including cones and refuse sacks), casks, cans, carboys, bottles and flasks.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3923.21.99, 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>
	<p>FOR THE COMMISSION</p> <p style="font-size: 1.5em;"><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</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	<p style="text-align: center;">AHTN 2009.79.00 MFN - 7% ad valorem ACFTA - Zero</p>	2	TCC (AR) NO.
				18-458
			3	DATE ISSUED
			SEP 05 2018	

4 DESCRIPTION OF GOOD

“APPLE JUICE CONCENTRATE (275 kg)”

Based on the purchasing specifications, manufacturing process, and sample submitted, subject article is a concentrated, unfermented, and unsweetened apple juice with Brix value of 70. It is in the form of a dark-brown liquid produced from the juice of crushed and pressed fresh apples. The juice has undergone the processes of concentration, pasteurization, and filtration prior to packaging. Subject article is packed in 275-kg drums and is to be used as a raw material in the manufacture of products for infant nutrition.

5 REASONS FOR CLASSIFICATION

Heading 20.09 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the fruit and vegetable juices of this heading are generally obtained by pressing fresh, healthy and ripe fruit or vegetables. This may be done (as in the case of citrus fruits) by means of mechanical “extractors” operating on the same principle as the household lemon-squeezer, or by pressing which may or may not be preceded either by crushing or grinding (for apples in particular) or by treatment with cold or hot water or with steam (e.g., tomatoes, blackcurrants and certain vegetables such as carrots and celery). The juices of this heading may be concentrated (whether or not frozen) or in the form of crystals or powder provided, in the latter case, that they are entirely or almost entirely soluble in water. Such products are usually obtained by processes involving either heat (whether or not in a vacuum) or cold (lyophilisation). Certain concentrated juices can be distinguished from their corresponding non-concentrated juices on the basis of their Brix value.

EN to subheadings 2009.12, 2009.21, 2009.31, 2009.41, 2009.61 and 2009.71 state that the expression “Brix value” means the direct reading of degrees Brix obtained from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from refractometer, at a temperature of 20°C or corrected for 20°C if the reading is made at a different temperature.

In view thereof, subject article is classified under AHTN 2017 subheading 2009.79.00, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.

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

FOR THE COMMISSION

Mari Lou P. Mendoza

MARILOU P. MENDOZA
Chairperson



Republic of the Philippines
TARIFF COMMISSION



18-00439

2018-10-009 p. 21



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 2936.27.00 MFN – 1% ad valorem ACFTA – Zero		18-464
		3	DATE ISSUED
			SEP 03 2018

4 DESCRIPTION OF GOOD

“VC SODIUM ASCORBATE (25 kg)”

Based on the product information, purchasing specifications, and sample submitted, subject article is a free-flowing, white powder composed of pure sodium ascorbate. It is produced by neutralization of ascorbic acid, followed by isolation, and drying. Packed in 25-kg cartons, subject article is used as a raw material in the manufacture of products for infant nutrition, among others.

5 REASONS FOR CLASSIFICATION

Heading 29.36 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, Vitamin C and derivatives thereof used primarily as vitamins. Vitamin C is the anti-scorbutic vitamin, and increases resistance to infections. It is soluble in water. It includes, among others, sodium ascorbate.

In view thereof, subject article is classified under AHTN 2017 subheading 2936.27.00, 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”.

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



Mari Lou P. Mendoza
MARILOU P. MENDOZA
Chairperson

2018-10-009 p. 22



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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 2018.15.10 MFN - 1% ad valorem		18-465
		3	DATE ISSUED
			SEP 05 2018

4	DESCRIPTION OF GOOD
	“TRICALCIUM CITRATE 4-HYDRATE (10 kg)”
	<p>Based on the certificate of ingredient, product composition, manufacturing flowchart, purchasing specifications, and sample submitted, subject article is a food-grade additive (E333). It is in the form of a white powder consisting purely of tricalcium citrate 4-hydrate (CAS No. 5785-44-4). Packed in 10-kg bags, subject article is used as a raw material in the manufacture of products for infant nutrition.</p>
5	REASONS FOR CLASSIFICATION

Heading 29.18 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, carboxylic acids with alcohol function and their esters, salts and other derivatives. These contain both the alcohol function ($-\text{CH}_2\text{OH}$, CHOH or COH) and the acid function ($-\text{COOH}$). These two functions may each react according to their own nature, hence as alcohols, these compounds may give ethers, esters and other derivatives, and as acids, they may form salts, esters, etc. The main alcohol acids include, among others, citric acid. It is found in the free state of citrus fruit juices; also obtained from the fermentation of glucose or sucrose by some citromyces. Crystallises in large, colourless, transparent prisms or in crystalline, white, odourless powder. Used for preparing beverages, in the textile industry, in oenology, in medicine, in making citrates, etc. Furthermore, its salts include, among others, calcium citrate.

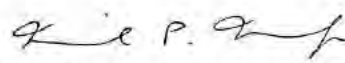
In view thereof, subject article is classified under AHTN 2017 subheading 2918.15.10, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

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



18-00438



MARILOU P. MENDOZA
 Chairperson

2018-10-009 p. 23





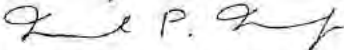
REPUBLIC OF THE PHILIPPINES

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 2835.25.90 MFN - 3% ad valorem ACFTA - Zero		18-466
		3	DATE ISSUED
			SEP 05 2018

4	DESCRIPTION OF GOOD
	“DICALCIUM PHOSPHATE (25 kg)”
	<p>Based on the list of ingredients, production flowchart, purchasing specifications, and sample submitted, subject article is a free-flowing, off-white powder made of a minimum of 97% dicalcium phosphate. It is produced by neutralizing phosphoric acid (H₃PO₄) with calcium carbonate (CaCO₃), followed by dehydration and drying. Packed in 25-kg bags, it is used as an ingredient in the manufacture of products for infant nutrition.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 28.35 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, phosphinates (hypophosphites), phosphonates (phosphites) and phosphates. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, phosphates and polyphosphates. Subject to the exclusions mentioned in the introduction to this sub-Chapter, this heading includes metal phosphates and polyphosphates derived from the acids of heading 28.09, i.e. phosphates. They are metal salts of phosphoric acid (H₃PO₄). These are the most important and are often called “phosphates” without further qualification. The salts formed by phosphoric acid with monovalent metals may be mono-, di- or tribasic (with monovalent metals they contain one, two or three metal atoms). The most important phosphates and polyphosphates are, among others, calcium phosphates. This includes, among others, calcium hydrogenorthophosphate (“dicalcium phosphate”) (CaHPO₄·2H₂O). It is obtained by the action of an acidulated calcium chloride solution on disodium hydrogenorthophosphate. White powder, insoluble in water. Used as a fertiliser; as a mineral supplement to animal fodder, and in the manufacture of glass, medicaments, etc.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2835.25.90, with a Most Favoured Nation (MFN) rate of duty of 3% 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 style="text-align: right;">FOR THE COMMISSION</p> <div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div style="text-align: center;">   <p>18-06444</p> </div> <div style="text-align: right;">  MARILOU P. MENDOZA Chairperson </div> </div>

2018-10-009 p.24



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.
	<p>AHTN 2835.24.00 MFN - 1% ad valorem ATIGA - Zero ACFTA - Zero</p>		18-467
		3	DATE ISSUED
			SEP 05 2018

4	DESCRIPTION OF GOOD
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“DIPOTASSIUM PHOSPHATE (25 kg)”

Based on the ingredients list, processing flowchart, purchasing specifications, and sample submitted, subject article is a free-flowing, white powder made of dipotassium phosphate. It is produced by neutralizing phosphoric acid (H₃PO₄) with potassium hydroxide (KOH) followed by filtration and drying. Packed in 25-kg bags, it is used as a raw material in the manufacture of products for infant nutrition.

5	REASONS FOR CLASSIFICATION
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Heading 28.35 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, phosphinates (hypophosphites), phosphonates (phosphites) and phosphates. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, phosphates and polyphosphates. Subject to the exclusions mentioned in the introduction to this sub-Chapter, this heading includes metal phosphates and polyphosphates derived from the acids of heading 28.09, i.e. phosphates. They are metal salts of phosphoric acid (H₃PO₄). These are the most important and are often called “phosphates” without further qualification. The salts formed by phosphoric acid with monovalent metals may be mono-, di- or tribasic (with monovalent metals they contain one, two or three metal atoms). The most important phosphates and polyphosphates are, among others, potassium phosphates.

In view thereof, subject article is classified under AHTN 2017 subheading 2835.24.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) and ASEAN-China Free Trade Area (ACFTA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “D” and “E”, respectively.

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

Mari Lou P. Mendoza

MARILOU P. MENDOZA
Chairperson



18-00445

2018-10-009 p.25



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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 2842.10.00 MFN – 3% ad valorem		18-513
		3	DATE ISSUED
			SEP 03 2018

4 DESCRIPTION OF GOOD**“AZOMITE® MICRONIZED”**

Based on the letter of confirmation, product specifications, certificate of composition, certificate of analysis, safety data sheet, and certificate of feed product registration from the Bureau of Animal Industry (BAI) submitted, subject article is a natural mineral composed of 100% hydrated sodium calcium aluminosilicates (CAS No. 1344-01-0). It is in the form of tan to pink solid with a particle size of less than 75 microns. Packed in 20-kg bags, subject article is added to animal feeds as a toxin binder and anti-caking agent, and as a soil remineralizer.

5 REASONS FOR CLASSIFICATION

Heading 28.42 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the principal double or complex salts classified in this heading include, among others, double or complex silicates. This group includes aluminosilicates, whether or not they are separate chemically defined compounds. Aluminosilicates are used in the glass industry and as insulators, ion-exchangers, catalysts, molecular sieves, etc.


In view thereof, subject article is classified under AHTN 2017 subheading 2842.10.00, with a Most Favoured Nation (MFN) rate of duty of 3% 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



18-00435



MARILOU P. MENDOZA
 Chairperson

2018-10-009 P. 26



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 2842.10.00 MFN – 3% ad valorem			18-514
			3	DATE ISSUED
				SEP 03 2018.

4 DESCRIPTION OF GOOD

“AZOMITE® FEED GRIT”

Based on the letter of confirmation, product specifications, certificate of composition, certificate of analysis, safety data sheet, and certificate of feed product registration from the Bureau of Animal Industry (BAI) submitted, subject article is a natural mineral composed of 100% hydrated sodium calcium aluminosilicates (CAS No. 1344-01-0). It is in the form of tan to pink solid with a particle size ranging from less than 75 microns to a maximum of 2,380 microns. Packed in 20-kg bags, subject article is added to animal feeds as a toxin binder and anti-caking agent, and as a soil remineralizer.

5 REASONS FOR CLASSIFICATION

Heading 28.42 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the principal double or complex salts classified in this heading include, among others, double or complex silicates. This group includes aluminosilicates, whether or not they are separate chemically defined compounds. Aluminosilicates are used in the glass industry and as insulators, ion-exchangers, catalysts, molecular sieves, etc.

In view thereof, subject article is classified under AHTN 2017 subheading 2842.10.00, with a Most Favoured Nation (MFN) rate of duty of 3% 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



2018-10-009 p. 27



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 2309.90.20 MFN - Zero		18-516
		3	DATE ISSUED
			SEP 03 2018

4	DESCRIPTION OF GOOD
	“MYCOSORB®”
	<p>Based on the certificate of formulation, safety data sheet, product label, certificate of product registration from the Bureau of Animal Industry (BAI), process flowchart, product specifications, and sample submitted, subject article is a natural toxin adsorbent used in animal feeds, in the form of free-flowing, light tan to brown powder. It contains 22% (minimum) crude protein and is composed of hydrolyzed yeast, corn distillers dried grains with solubles, hydrated sodium calcium aluminosilicate, and calcium carbonate. Available in 1-kg, 5-kg, 10-kg, 15-kg, 20-kg, 25-kg, 200-kg, and 1,000-kg packaging, subject article is added at a rate of 0.5 to 2 kg per tonne of feed, for the adsorption of toxin, and to maintain animal health by enhancing their diet.</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 includes, among others, preparations for use in making the complete feeds or supplementary feeds. These preparations, known in trade as “premixes”, are, generally speaking, compound compositions consisting of a number of substances (sometimes called additives) the nature and proportions of which vary according to the animal production required. These substances include, among others, those which improve digestion and, more generally, ensure that the animal makes good use of the feeds and safeguard its health: vitamins or provitamins, amino-acids, antibiotics, coccidiostats, trace elements, emulsifiers, flavourings and appetisers, etc.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero.</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>

FOR THE COMMISSION



Mari Lou P. Mendoza
MARILOU P. MENDOZA
Chairperson

2018-10-009 p.28





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 3901.40.00 MFN - 3% ad valorem ATIGA- Zero			18-521
			3	DATE ISSUED
				SEP 05 2018

4	DESCRIPTION OF GOOD
	“EVOLUE™ SP2020”
	Based on the brochure, certificate of information for customs clearance, product specifications, safety data sheet, and sample submitted, subject article is an ethylene-alpha-olefin copolymer resin, containing by weight 80-95% ethylene and 5-20% 1-hexene, without slip and anti-block additives. It is in the form of translucent white pellets having a melt flow index of 2.1 g/10 minutes at 190°C and a density of 915 kg/m ³ . Packed in 25-kg polyethylene bags, subject article is used as a substrate in the manufacture of liquid sachets and powder packaging.

5	REASONS FOR CLASSIFICATION
	<p>Note 4 to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that the expression “copolymers” covers all polymers in which no single monomer unit contributes 95 % or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.</p> <p>Furthermore, Note 6(b) to this Chapter states that in headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.</p> <p>Heading 39.01 of the AHTN 2017 covers polymers of ethylene, in primary forms.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3901.40.00 with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	  18-00446

2018-10-009 p. 29



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 3901.40.00 MFN - 3% ad valorem ATIGA- Zero		18-522
		3	DATE ISSUED
			SEP 05 2018

4	DESCRIPTION OF GOOD
	“EVOLUE™ SP2320H”
	Based on the brochure, certificate of information for customs clearance, product specifications, safety data sheet, and sample submitted, subject article is an ethylene-alpha-olefin copolymer resin, containing by weight 80-95% ethylene and 5-20% 1-hexene, with slip and anti-block additives. It is in the form of translucent white pellets having a melt flow index of 1.9 g/10 minutes at 190°C and a density of 920 kg/m ³ . Packed in 25-kg polyethylene bags, subject article is used as a substrate in the manufacture of liquid standing pouches, liquid sachets, powder packaging, and frozen food packaging.

5	REASONS FOR CLASSIFICATION
	<p>Note 4 to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that the expression “copolymers” covers all polymers in which no single monomer unit contributes 95 % or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.</p> <p>Furthermore, Note 6(b) to this Chapter states that in headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.</p> <p>Heading 39.01 of the AHTN 2017 covers polymers of ethylene, in primary forms.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3901.40.00 with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>



FOR THE COMMISSION

Mari Lou P. Mendoza
MARILOU P. MENDOZA
Chairperson

2018-15-009 p.30



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.
			18-523
		3	DATE ISSUED
	AHTN 3901.40.00 MFN - 3% ad valorem ATIGA- Zero		SEP 05 2018

4 DESCRIPTION OF GOOD

“EVOLUE™ SP1071C”

Based on the brochure, certificate of information for customs clearance, product specifications, safety data sheet, and sample submitted, subject article is an ethylene-alpha-olefin copolymer resin, containing by weight 80-95% ethylene and 5-20% 1-hexene, without slip and anti-block additives. It is in the form of translucent white pellets having a melt flow index of 10.0 g/10 minutes at 190°C and a density of 910 kg/m³. Packed in 25-kg polyethylene bags, subject article is designed for extrusion coating lamination applications.

5 REASONS FOR CLASSIFICATION

Note 4 to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that the expression “copolymers” covers all polymers in which no single monomer unit contributes 95 % or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.

Furthermore, Note 6(b) to this Chapter states that in headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

Heading 39.01 of the AHTN 2017 covers polymers of ethylene, in primary forms.

In view thereof, subject article is classified under AHTN 2017 subheading 3901.40.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.

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

FOR THE COMMISSION

MariLou P. Mendoza
MARILOU P. MENDOZA
Chairperson

