

2018-10-D10



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 : *R. O. Dy BUCO*
ATTY. EDWARD JAMES A. DY BUCO
Deputy Commissioner, AOCG

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 – 13 September 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
18-064	"BUFFERMIN® MANGANESE PROTEINATE (15% Mn)"	2309.90.20	MFN – Zero
18-197	"ARCTIC COOL® B-SERIES AIR-COOLED CHILLERS"	8418.69.41	MFN – Zero
18-206	"SUPER AIR D-SERIES AIR-COOLED WATER CHILLER UNITS"	8418.69.41	MFN – Zero
18-336	"DIABETASOL® CHOCOLATE"	1806.90.90	MFN – 7% Ad Valorem ATIGA – Zero*
18-353	"GLUCIDEX® 39 PREMIUM (25 kg)"	1702.30.10	MFN – 3% Ad Valorem ATIGA – Zero* ACFTA – Zero*

2018-10-01Dp-2



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

MANILA 1099

18-371	"SI-LINK™ DFDB-5480 NT POLYETHYLENE"	3901.10.99	MFN – 10% Ad Valorem
18-388	"PESSO® NATURAL VINEGAR ANTI TIKUS CUBE (RAT REPELLANT)"	3808.99.90	MFN – 3% Ad Valorem ATIGA – Zero*
18-391	"SILVER HAWK SUPER POLISH"	3405.30.00	MFN – 5% Ad Valorem ATIGA – Zero*
18-392	"KLEENSO® MOISTURIZING HAND SOAP – GREEN APPLE (500ml)"	3401.30.00	MFN – 10% Ad Valorem ATIGA – Zero*
18-394	"KLEENSO® 3 IN 1 TOILET CLEANER"	3402.20.15	MFN – 10% Ad Valorem ATIGA – Zero*
18-400	"KLEENSO® 9 IN 1 ANTI-BACTERIAL FLOOR CLEANER (120 ml)"	3402.20.15	MFN – 10% Ad Valorem ATIGA – Zero*
18-411	"ORAFIT® P95 (FRUCTO OLIGOSAC OLIGOFRACTOSE) (25 kg)"	1702.60.10	MFN – 7% Ad Valorem
18-421	"TVM5 ELECTROSTATIC VIDEO AVERAGE (EVA) SENSOR"	8543.70.90G	MFN – 1% Ad Valorem
18-422	"TVM5 TRANSMISSION UNIT (TU) ANTENNA 868"	8517.70.29	MFN – Zero

2018-1D-010P-3



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

MANILA 1099

18-424	"I.T.E. POWER SUPPLY, MODEL No. HK-AY-050A300-DH"	8504.40.30	MFN – 1% Ad Valorem
18-425	"TVM5 SYNC SENSOR"	8543.70.90G	MFN – 1% Ad Valorem
18-429	"NIKKALYCO ANTI-BLOCKING/ANTI-SET OFF SPRAY POWDER, MODEL Nos. AS-100, AS-200, AND AS-300"	3824.99.99	MFN – 3% Ad Valorem PJEPA – 3% Ad Valorem* AJCEPA – 3% Ad Valorem*
18-434	"CROWN WF 3000 SERIES PEDESTRIAN POWDERED STACKER"	8427.10.00	MFN – Zero
18-460	"POWDERED MILK FLAVORING (25 kg)"	2106.90.98	MFN – 1% Ad Valorem
18-461	"TOFFEE (25 kg)"	2106.90.98	MFN – 1% Ad Valorem ATIGA – Zero*
18-463	"SOYA SAUCE POWDER TYPE 720 (30 kg)"	2106.90.99	MFN – 7% Ad Valorem ATIGA – Zero*
18-488	"NESCAFÉ® CREAMY WHITE COFFEE MIX (30 kg)"	In-Quota 2101.12.91A Out-Quota 2101.12.91B	In-Quota MFN – 30% Ad Valorem Out-Quota MFN – 45% Ad Valorem

2018-10-010p-4



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

18-489	"SPRAY DRIED ARTIFICIAL DAIRY FLAVOUR (25 kg)"	2106.90.98	MFN – 1% Ad Valorem
18-491	"ASPARTAME (20 kg)"	2924.29.10	MFN – 1% Ad Valorem ACFTA – Zero*
18-507	"SUMITOMO LINEAR LOW DENSITY POLYETHYLENE (LLDPE) FS153S"	3901.40.00	MFN – 3% Ad Valorem
18-511	"BIOMIN® PHYTASE 5000"	3507.90.00	MFN – 3% Ad Valorem ATIGA – Zero*
18-512	"POULTRYSTAR® ME"	3002.90.00	MFN – 3% Ad Valorem ATIGA – Zero*
18-519	"NESCAFÉ® BLEND & BREW ORIGINAL"	In-Quota 2101.12.91A Out-Quota 2101.12.91B	In-Quota MFN – 30% Ad Valorem ATIGA – Zero* Out-Quota MFN – 45% Ad Valorem ATIGA – Zero*
18-520	"IP NURSERY"	2309.90.12	MFN – 35% Ad Valorem
18-524	"EVOLUE™ SP3010"	3901.40.00	MFN – 3% Ad Valorem ATIGA – Zero*

2018-10-010p-5



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

18-528	"FLAVOUR ORANGE (25kg)"	2106.90.98	MFN – 1% Ad Valorem ATIGA – Zero*
18-535	"NESCAFÉ® DOLCE GUSTO® ESPRESSO (96 g)"	In-Quota 0901.21.20A Out-Quota 0901.21.20B	In-Quota MFN – 40% Ad Valorem ATIGA – Zero* Out-Quota MFN – 40% Ad Valorem ATIGA – Zero*
18-536	"NESCAFÉ® DOLCE GUSTO® ESPRESSO INTENSO (128 g)"	In-Quota 0901.21.20A Out-Quota 0901.21.20B	In-Quota MFN – 40% Ad Valorem ATIGA – Zero* Out-Quota MFN – 40% Ad Valorem ATIGA – Zero*
18-538	"EVOLUE™ SP2320"	3901.40.00	MFN – 3% Ad Valorem ATIGA – Zero*
18-540	"NESCAFÉ® DOLCE GUSTO® ESPRESSO INTENSO (160 g)"	In-Quota 0901.21.20A Out-Quota 0901.21.20B	In-Quota MFN – 40% Ad Valorem ATIGA – Zero* Out-Quota MFN – 40% Ad Valorem ATIGA – Zero*
18-552	CYNPOL® mLL0118"	3901.40.00	MFN – 3% Ad Valorem

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

For your information, guidance and strict compliance.

PPS
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2018-10-010P-6



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

CC: COMMISSIONER OF CUSTOMS

2018-10-010p.7



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 18-094

Internal Admin Group
Received by: *[Signature]*
Date: 09/18/18
Time: 1:30

14 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 thirty-seven (37) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 18-059, 18-064, 18-197, 18-206, 18-336, 18-353, 18-371, 18-388, 18-391, 18-392, 18-394, 18-400, 18-411, 18-421, 18-422, 18-424, 18-425, 18-429, 18-434, 18-460, 18-461, 18-463, 18-488, 18-489, 18-491, 18-507, 18-511, 18-512, 18-519, 18-520, 18-524, 18-528, 18-535, 18-536, 18-538, 18-540, and 18-552, issued from 02 August to 13 September 2018.

Thank you.

Very truly yours,

[Signature]

MARILOU P. MENDOZA
Chairperson



Encl: As stated.

cc: The Secretary
Department of Finance
Manila

2018_10-010p.8



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		18-064
		3	DATE ISSUED
			SEP 10 2018

4 DESCRIPTION OF GOOD

“BUFFERMIN® MANGANESE PROTEINATE (15% Mn)”

Based on the certificate of ingredients, safety data sheet, product label, certificate of product registration from the Bureau of Animal Industry (BAI), flowchart diagram, and sample submitted, subject article is a nutritional animal feed supplement composed of manganese proteinate and hydrolyzed protein (filler). Packed in 50-lb (22.7-kg) bags, it is mixed with finished feeds at a rate of 0.02 to 0.2% to prevent and/or correct manganese deficiency in animals.

5 REASONS FOR CLASSIFICATION

Heading 23.09 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, preparations for supplementing (balancing) farm-produced feed (feed supplements). Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced animal diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients. Although, qualitatively, these preparations have much the same composition as those described in complete feeds, they are distinguished by a relatively high content of one particular nutrient.

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.

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
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 8418.69.41 MFN – Zero			18-197
			3	DATE ISSUED
				SEP 11 2018

4	DESCRIPTION OF GOOD															
	“ARCTIC COOL® B-SERIES AIR-COOLED CHILLERS”															
	<p>Based on the brochure submitted, subject articles are air-cooled water chillers for air conditioning systems. These are powered by Danfoss Turbocor® oil-free centrifugal compressors that use HFC-134a refrigerant with tube-within-a-shell heat exchangers. These have the following specifications:</p>															
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 20%;">Model Code</th> <th style="width: 25%;">Nominal Refrigerating Capacity (kW)</th> <th style="width: 15%;">No. of Compressors</th> <th style="width: 15%;">No. of Tube Passes</th> <th style="width: 25%;">Electrical Requirements (V/Ph/Hz)</th> </tr> </thead> <tbody> <tr> <td>ACA110BT306F</td> <td rowspan="5" style="text-align: center;">140 – 774</td> <td rowspan="5" style="text-align: center;">2</td> <td rowspan="5" style="text-align: center;">2</td> <td rowspan="3" style="text-align: center;">480/3/60; 575/3/60</td> </tr> <tr> <td>ACA150BT308F</td> </tr> <tr> <td>ACA165BT3010F</td> </tr> <tr> <td>ACA200BT3510F</td> <td rowspan="2" style="text-align: center;">480/3/60</td> </tr> <tr> <td>ACA220BT3512F</td> </tr> </tbody> </table>	Model Code	Nominal Refrigerating Capacity (kW)	No. of Compressors	No. of Tube Passes	Electrical Requirements (V/Ph/Hz)	ACA110BT306F	140 – 774	2	2	480/3/60; 575/3/60	ACA150BT308F	ACA165BT3010F	ACA200BT3510F	480/3/60	ACA220BT3512F
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ACA165BT3010F																
ACA200BT3510F				480/3/60												
ACA220BT3512F																
5	REASONS FOR CLASSIFICATION															

Heading 84.18 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, refrigerators, freezers and other refrigerating or freezing equipment, electric or other. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that apparatus of the foregoing kinds are classified in this heading if in the following forms, among others, units comprising a compressor (with or without motor) and condenser mounted on a common base, whether or not complete with evaporator; or self-contained absorption units. (These units are commonly fitted into domestic-type refrigerators or other refrigerating cabinets.) Certain compression type machines, known as “liquid-cooling units”, combine on a common base (with or without condensers), compressors and a heat exchanger containing an evaporator and tubing carrying the liquid to be cooled. These latter machines include those known as “chillers”, which are used in air conditioning systems.

In view thereof, subject articles are classified under AHTN 2017 subheading 8418.69.41, 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



Republic of the Philippines
TARIFF COMMISSION



18-00455

Mari Lou 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 2017 AHTN CODE AND 2018 RATE/S OF IMPORT DUTY	2 TCC (AR) NO.
AHTN 8418.69.41 MFN – Zero	18-206
	3 DATE ISSUED
	SEP 11 2018

4	DESCRIPTION OF GOOD																																						
“SUPER AIR D-SERIES AIR-COOLED WATER CHILLER UNITS”																																							
<p>Based on the technical catalogue submitted, subject articles are water chillers designed for air conditioning systems. These are powered by high-efficiency compressors that use R-22 refrigerant. Subject articles have the following specifications:</p>																																							
<table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th style="width: 15%;">Model Code</th> <th style="width: 15%;">Refrigeration Capacity (kW)</th> <th style="width: 15%;">No. of Compressors</th> <th style="width: 15%;">Cooling Fan (Kw)</th> <th style="width: 15%;">Water Heat Exchanger Type</th> <th style="width: 15%;">Power Source (V/Ph/Hz)</th> <th style="width: 15%;">Net Weight (kg)</th> </tr> </thead> <tbody> <tr> <td>ASS-008 D</td> <td>24.64</td> <td rowspan="8">2</td> <td rowspan="2">0.75</td> <td rowspan="6">Plate type</td> <td rowspan="6">380/3/60</td> <td>370</td> </tr> <tr> <td>ASS-010 D</td> <td>31.16</td> <td>380</td> </tr> <tr> <td>ASS-012 D</td> <td>38.35</td> <td rowspan="2">1.5</td> <td>460</td> </tr> <tr> <td>ASS-015 D</td> <td>51.14</td> <td>490</td> </tr> <tr> <td>ASS-020 D</td> <td>66.25</td> <td rowspan="2">0.55 x 2</td> <td>680</td> </tr> <tr> <td>ASS-025 D</td> <td>82.05</td> <td>710</td> </tr> <tr> <td>ASS-030 D</td> <td rowspan="2">98.09</td> <td rowspan="2">0.55 x 3</td> <td rowspan="2">Shell and tube type</td> <td>750</td> </tr> <tr> <td>AUS-030 D</td> <td>1,150</td> </tr> </tbody> </table>		Model Code	Refrigeration Capacity (kW)	No. of Compressors	Cooling Fan (Kw)	Water Heat Exchanger Type	Power Source (V/Ph/Hz)	Net Weight (kg)	ASS-008 D	24.64	2	0.75	Plate type	380/3/60	370	ASS-010 D	31.16	380	ASS-012 D	38.35	1.5	460	ASS-015 D	51.14	490	ASS-020 D	66.25	0.55 x 2	680	ASS-025 D	82.05	710	ASS-030 D	98.09	0.55 x 3	Shell and tube type	750	AUS-030 D	1,150
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5	REASONS FOR CLASSIFICATION
<p>Heading 84.18 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, refrigerators, freezers and other refrigerating or freezing equipment, electric or other. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that apparatus of the foregoing kinds are classified in this heading if in the following forms, among others, units comprising a compressor (with or without motor) and condenser mounted on a common base, whether or not complete with evaporator; or self-contained absorption units. (These units are commonly fitted into domestic-type refrigerators or other refrigerating cabinets.) Certain compression type machines, known as “liquid-cooling units”, combine on a common base (with or without condensers), compressors and a heat exchanger containing an evaporator and tubing carrying the liquid to be cooled. These latter machines include those known as “chillers”, which are used in air conditioning systems.</p> <p>In view thereof, subject articles are classified under AHTN 2017 subheading 8418.69.41, 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

MARILOU P. MENDOZA
 Chairperson



2018-10-010 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 1806.90.90 MFN - 7% ad valorem ATIGA - Zero		18-336
		3	DATE ISSUED
			SEP 11 2018

4 DESCRIPTION OF GOOD

“DIABETASOL® CHOCOLATE”

Based on the statement letter, product composition, ingredient breakdown list, manufacturing procedure, process flow diagram, and samples submitted, subject article is a chocolate-flavoured powdered drink with low glycemic index. It is composed of maltodextrin, vegetable oils, isomaltulose, dextrin, calcium caseinate, whey protein, inulin, cocoa powder, sorbitol, flavours, soy lecithin, sucralose, minerals, and vitamins. Packed in boxes with net weights of 180 grams, 360 grams, and 600 grams, subject article is to be dissolved in water before consumption and is designed for people with diabetes to help stabilize their blood sugar levels.



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 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). Chocolate enriched with vitamins is also classified in this heading.

In view thereof, subject article is classified under AHTN 2017 subheading 1806.90.90, 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”.

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

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 1702.30.10 MFN – 3% ad valorem ATIGA – Zero ACFTA – Zero		18-353
		3	DATE ISSUED
			SEP 11 2018

4	DESCRIPTION OF GOOD
	“GLUCIDEX® 39 PREMIUM (25 kg)” <p>Based on the product brochure, manufacturing process flowchart, other product information, and sample submitted, subject article is a dried glucose syrup in the form of odourless white powder with neutral or slightly sweet taste. It has a dextrose equivalent value (DE) of 38 to 41 and is produced by hydrolysis of starch, followed by purification and spray drying. Packed in strippable 25-kg bags with inner polyethylene liner, subject article serves as a texturizer, a source of digestible carbohydrates, a powder carrier, and a source of fermentable substrate. It is developed for sensitive applications such as baby food.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 17.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this part covers sugars, other than sugars of heading 17.01 or chemically pure sugars of heading 29.40, in solid form (including powders), whether or not containing added flavouring or colouring matter. The principal sugars of this heading are, among others, glucose, which occurs naturally in fruits and honey. Together with an equal part of fructose it constitutes invert sugar. The heading includes dextrose (chemically pure glucose) and commercial glucose. Commercial glucose is obtained by hydrolysing starch with acids and/or enzymes. It always contains, in addition to dextrose, a variable proportion of di-, tri- and other polysaccharides (maltose, maltotriose, etc.). It has a reducing sugar content, expressed as dextrose on the dry substance, of not less than 20 %. It is usually in the form of a colourless, more or less viscous liquid (glucose syrup) or of lumps or cakes (glucose aggregates) or of an amorphous powder. It is used mainly in the food industry, in brewing, in tobacco fermentation and in pharmacy.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 1702.30.10, with a Most Favoured Nation (MFN) rate of duty of 3% 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.</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

MARILOU P. MENDOZA
 Chairperson


18-00458



2018-10-010 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 3901.10.99 MFN - 10% ad valorem			18-371
			3	DATE ISSUED
				SEP 10 2018

4	DESCRIPTION OF GOOD
	“SI-LINK™ DFDB-5480 NT POLYETHYLENE”
	<p>Based on the declaration of product composition, product specifications, packing list, and sample submitted, subject article is polyethylene homopolymer in the form of solid white pellets having a melt flow index of 0.27 - 0.34 g/10 minutes at 190°C and a density of 0.922 - 0.932 g/cm³. Packed in 25-kg bags, subject article is a catalyst masterbatch to be used in conjunction with moisture-curable resin for insulation system of power cables.</p>
5	REASONS FOR CLASSIFICATION
	<p>Note 6(b) to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 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 3901.10.99 with a Most Favoured Nation (MFN) rate of duty of 10% 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>18-00450</p>

2018-10-010 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)

<p>1 2017 AHTN CODE AND 2018 RATE/S OF IMPORT DUTY</p> <p style="text-align: center;">AHTN 3808.99.90 MFN – 3% ad valorem ATIGA – Zero</p>	<p>2 TCC (AR) NO.</p> <p style="text-align: center;">18-388</p> <p>3 DATE ISSUED</p> <p style="text-align: center;">SEP 13 2018</p>
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4 | DESCRIPTION OF GOOD

“PESSO® NATURAL VINEGAR ANTI TIKUS CUBE (RAT REPELLANT)”

Based on the safety data sheet and sample submitted, subject article is a rat repellent composed of vinegar and paraffin wax. It is in the form of ten (10) pink waxy solids contained in a plastic cup with lid and shrink-wrapped with plastic packaging. Subject article emanates a distinct odour that is unpleasant to rats and is used by placing in rats' areas of entry.



5 | REASONS FOR CLASSIFICATION

Heading 38.08 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that these products are classified here when they are put up in packings (such as metal containers or paperboard cartons) for retail sale as disinfectants, insecticides, etc., or in such forms (e.g., in balls, strings of balls, tablets or plates) that there can be no doubt that they will normally be sold by retail. The heading also includes products to control mites and ticks (acaricides), molluscs (molluscicides), nematodes (nematocides), rodents (rodenticides), birds (avicides), and other pests (e.g., lampreycides, predacides).


In view thereof, subject article is classified under AHTN 2017 subheading 3808.99.90, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem, and ASEAN Trade in Goods Agreement 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

Mari Lou P. Mendoza

MARILOU P. MENDOZA
Chairperson




 18-00464

2018-10-010p-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 3405.30.00 MFN – 5% ad valorem ATIGA – Zero	18-391
	3 DATE ISSUED
	SEP 10 2018

4	DESCRIPTION OF GOOD
“SILVER HAWK SUPER POLISH”	
<p>Based on the safety data sheet, brochure, and sample submitted, subject article is a petroleum-based car polish in the form of mint green cream. It is applied to the washed and thoroughly-dried car body using a soft cloth, and then wiped off with a clean, soft cloth after drying. Used to clean, shine, and protect metallic and solid vehicle paint, subject article is packed for retail sale in 220-gram plastic bottles.</p>	
	

5	REASONS FOR CLASSIFICATION
<p>Heading 34.05 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers polishes and creams for footwear, furniture, floors, coachwork, glass or metal (silverware, copper, etc.) and prepared pastes or powders for scouring cooking utensils, sinks, tiles, stoves, etc., and similar preparations such as polishes and creams for leather. The heading also includes polishing preparations with preservative properties. These preparations, which are often put up for retail sale and are usually in the form of liquids, pastes, powders, tablets, sticks, etc., may be used for household or industrial purposes.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3405.30.00, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>	
<p>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>	
	 <p>18-00451</p>

2018-10-010 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 3401.30.00 MFN – 10% ad valorem ATIGA – Zero		18-392
		3	DATE ISSUED
			SEP 13 2018

4 DESCRIPTION OF GOOD

“KLEENSO® MOISTURIZING HAND SOAP - GREEN APPLE (500 ml)”

Based on the safety data sheet and sample submitted, subject article is a liquid handwash preparation in the form of opaque green viscous liquid with characteristic fragrance. It consists of sodium laureth sulphate, linear alkylbenzene sulfonate, cocoamidopropyl betaine, green apple fragrance, and water. Used for handwashing, subject article is packed for retail sale in 500-ml plastic bottles with dispensing head.



5 REASONS FOR CLASSIFICATION

Heading 34.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this part includes preparations for washing the skin, in which the active component consists wholly or partly of synthetic organic-surface active agents (which may contain soap in any proportion), provided they are in the form of liquid or cream and put up for retail sale.

In view thereof, subject article is classified under AHTN 2017 subheading 3401.30.00, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.

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

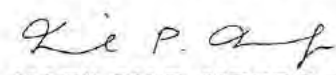


TARIFF COMMISSION

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 3402.20.15 MFN – 10% ad valorem ATIGA- Zero		18-394
		3	DATE ISSUED
			'AUG 02 2018'

4	DESCRIPTION OF GOOD
	“KLEENSO® 3 IN 1 TOILET CLEANER”
	<p>Based on the brochure and safety data sheet submitted, subject article is a blue liquid cleaning preparation containing linear alkyl benzene, biosoft, PDV (pure dried vacuum) salt, perfume (sarsi fragrance), sulfuric acid, and water. Packed in 600-ml plastic containers, subject article is generally used for cleaning lavatories and sinks to remove tough stains, disinfect, and deodorize.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>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, 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 include, builders (e.g., sodium polyphosphates, carbonates, silicate or borate, salts of nitrilotriacetic acid (NTA)), boosters (e.g., alkanolamides, fatty acid amides, fatty amine oxides), fillers (e.g., sodium sulphate or chloride), and 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.</p> <p>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”.</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>  MARILOU P. MENDOZA Chairperson
	 

2018-10-010p-18



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 3402.20.15 MFN - 10% ad valorem ATIGA -Zero		18-400
		3	DATE ISSUED
			SEP 10 2018

4	DESCRIPTION OF GOOD
	<p>“KLEENSO® 9 in 1 ANTI-BACTERIAL FLOOR CLEANER (120 ml)”</p> <p>Based on the safety data sheet and sample submitted, subject article is a cleaning preparation in the form of pink soluble liquid. It is composed of tergitol nonylphenol ethoxylates, polydimethyl siloxane, teracid W500 (oil), propanetriol, pure lilextralis, melaleuca alternifolia, and water. Packed in 120-ml plastic bottles, subject article is to be diluted with water and is used for cleaning floors.</p>



5	REASONS FOR CLASSIFICATION
	<p>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. Cleaning preparations serve for cleaning floors, windows or other surfaces. They may also contain small quantities of odoriferous substances.</p> <p>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”.</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>



2018.10-010 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.
	AHTN 1702.60.10 MFN – 7% ad valorem			18-411
			3	DATE ISSUED
				SEP 10 2018

4 DESCRIPTION OF GOOD

“DRAFTI® P95 (FRUCTO OLIGOSAC OLIGOFRUCTOSE) (25 kg)”

Based on the production process diagram, technical information, purchasing specifications, and sample submitted, subject article is a hygroscopic, white to yellowish fine powder composed of 100% oligofructose. It is produced by hydrolysis of inulin (extracted from chicory roots) into raw oligofructose, followed by subsequent refining then spray drying. Packed in 25-kg bags, subject article is used as a raw material in the manufacture of products for infant nutrition.

5 REASONS FOR CLASSIFICATION

Heading 17.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers other sugars in solid form, sugar syrups and also artificial honey and caramel. The principal sugars of this heading are, among others, fructose (C₆H₁₂O₆) which is present in large quantities, with glucose, in sweet fruits and in honey. Commercially it is produced from commercial glucose (e.g., corn syrup), from sucrose or by hydrolysis of inulin, a substance found mainly in the tubers of the dahlia and the Jerusalem artichoke. It occurs in the form of a whitish, crystalline powder or as a viscous syrup; it is sweeter than ordinary sugar (sucrose) and is especially suitable for use by diabetics. This heading covers both commercial and chemically pure fructose.

In view thereof, subject article is classified under AHTN 2017 subheading 1702.60.10, 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

[Signature]

MARILOU P. MENDOZA
Chairperson



2018-10-010 p.20




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 8543.70.90G MFN – 1% ad valorem		18-421
		3	DATE ISSUED
			SEP 13 2018

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“TVM5 ELECTROSTATIC VIDEO AVERAGE (EVA) SENSOR”</p> <p>Based on the technical information and sample submitted, subject article is an electric field sensing device. It consists of the sensor connected to an insulated wire conductor with registered jack 45 (RJ45) connector. The sensor is designed to be attached to the cathode-ray tube (CRT) television's housing while the connector is to be connected to the sensor port of the TVM5 Base Unit. Subject article detects the electric field emitted by the TV set enabling the TVM5 Base Unit to identify the channel the TV set is tuned to.</p> <div style="text-align: right;">  </div>

5	REASONS FOR CLASSIFICATION
	<p>Heading 85.43 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all electrical appliances and apparatus, not falling in any other heading of this Chapter, nor covered more specifically by a heading of any other Chapter of the Nomenclature, nor excluded by the operation of a Legal Note to Section XVI or to this Chapter. The electrical appliances and apparatus of this heading must have individual functions. The introductory provisions of EN to heading 84.79 concerning machines and mechanical appliances having individual functions apply, <i>mutatis mutandis</i>, to the appliances and apparatus of this heading. Most of the appliances of this heading consist of an assembly of electrical goods or parts (valves, transformers, capacitors, chokes, resistors, etc.) operating wholly electrically.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8543.70.90G, 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> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p>  <p>MARILOU P. MENDOZA Chairperson</p> </div> <div style="display: flex; justify-content: space-between; align-items: center; margin-top: 20px;"> <div style="text-align: center;">  </div> <div style="text-align: center;">  <p>18-00482</p> </div> </div>

2018. 10-010 p. 211



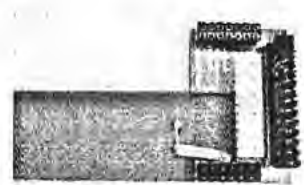
REPUBLIC OF THE PHILIPPINES

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 8517.70.29 MFN - Zero	2 TCC (AR) NO. 18-422
	3 DATE ISSUED SEP 13 2018

4 DESCRIPTION OF GOOD “TVM5 TRANSMISSION UNIT (TU) ANTENNA 868” <p>Based on the technical information submitted, subject article is a printed circuit assembly (PCA) fitted with electrical components (resistors, male and female pin connectors, and antenna). It is designed for incorporation into the TVM5 transmission unit, serving as an internal radio frequency (RF) antenna.</p>	
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5 REASONS FOR CLASSIFICATION
<p>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.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8517.70.29, with a Most Favoured Nation (MFN) rate of duty of zero.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>Mari Lou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p>



2018-10-010 p.22



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 8504.40.30 MFN - 1% ad valorem		18-424
		3	DATE ISSUED
			SEP 13 2018

4	DESCRIPTION OF GOOD
	“I.T.E. POWER SUPPLY, MODEL No. HK-AY-050A300-DH”
	<p>Based on the technical specifications and information submitted, subject article is an electrical device that rectifies a 100-240 V AC (alternating current) to 5 V DC (direct current) to supply power to a TVM5 (device for determining viewing habits of a sample television program audience) base unit. It measures 87.6±1 mm x 45.5±1 mm x 35±1 (LxWxT) and is fitted with 1500±30 mm electrical wire (with end connector).</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 85.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers electrical transformers, static converters (for example, rectifiers) and inductors. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, electrical static converters. The apparatus of this group are used to convert electrical energy in order to adapt it for further use. This group includes, among others, rectifiers by which alternating current (single or polyphase) is converted to direct current, generally accompanied by a voltage change.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8504.40.30 with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	  <p>Republic of the Philippines TARIFF COMMISSION 18-00467</p>

2018.10-D10 p. 23



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 8543.70.90G MFN – 1% ad valorem		18-425
		3	DATE ISSUED
			SEP 13 2018

4 DESCRIPTION OF GOOD

“TVM5 SYNC SENSOR”

Based on the technical information and sample submitted, subject article is a magnetic field sensing device. It consists of a magnetic coil (sensor) connected to an insulated wire conductor with registered jack 45 (RJ45) connector. The sensor is designed to be attached to the cathode-ray tube (CRT) television's housing while the connector is to be connected to the sensor port of the TVM5 Base Unit. Subject article detects the electric field emitted by the TV set enabling the TVM5 Base Unit to identify the channel the TV set is tuned to. It also detects whether the TV set is turned on or not.



5 REASONS FOR CLASSIFICATION

Heading 85.43 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all electrical appliances and apparatus, not falling in any other heading of this Chapter, nor covered more specifically by a heading of any other Chapter of the Nomenclature, nor excluded by the operation of a Legal Note to Section XVI or to this Chapter. The electrical appliances and apparatus of this heading must have individual functions. The introductory provisions of EN to heading 84.79 concerning machines and mechanical appliances having individual functions apply, *mutatis mutandis*, to the appliances and apparatus of this heading. Most of the appliances of this heading consist of an assembly of electrical goods or parts (valves, transformers, capacitors, chokes, resistors, etc.) operating wholly electrically.

In view thereof, subject article is classified under AHTN 2017 subheading 8543.70.90G, 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

Mari Lou 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	2	TCC (AR) NO.
	AHTN 3824.99.99 MFN - 3% ad valorem PJEPA - 3% ad valorem AJCEPA - 3% ad valorem		18-429
		3	DATE ISSUED
			SEP 13 2018

4	DESCRIPTION OF GOOD
	“NIKKALYCO ANTI-BLOCKING / ANTI-SET OFF SPRAY POWDER, MODEL Nos. AS-100, AS-200, AND AS-300”
	<p>Based on the brochure, supplier's declaration, process flow diagram, safety data sheet, and sample submitted, subject articles are used as anti-blocking, anti-set-off spray powders and slipping agents. These are in the form of white powder with particle sizes of 15-25 micrometer (μm), 20-40 μm, and 30-50 μm, respectively (for the three models). These are produced from high-grade food-quality starches coated with silicon as fluidising agent. Packed in one (1) kg plastic bags, subject articles are used as anti-set-off spray in offset printing and as an anti-blocking, slipping agent for plastic films, rubbers, and similar products.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 38.24 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the chemical products classified here are therefore products whose composition is not chemically defined, whether they are obtained as by-products of the manufacture of other substances (this applies, for example, to naphthenic acids) or prepared directly. The chemical or other preparations are either mixtures (of which emulsions and dispersions are special forms) or occasionally solutions. The preparations classified here may be either wholly or partly of chemical products (this is generally the case) or wholly of natural constituents.</p> <p>In view thereof, subject articles are classified under AHTN 2017 subheading 3824.99.99 with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem. Under the Philippines-Japan Economic Partnership Agreement (PJEPA), said subheading is under renegotiation and under the ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA), said product is in the Exclusion List of the Philippines. Hence, the applicable rate is the MFN rate of duty of 3% 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> MARILOU P. MENDOZA Chairperson



18-00469

2018-10-016 p.25



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		18-434
		3	DATE ISSUED
			SEP 13 2018

4 DESCRIPTION OF GOOD

“CROWN WF 3000 SERIES PEDESTRIAN POWERED STACKER”

Based on the brochure submitted, subject article is an electrically-powered, pedestrian-controlled stacking machine equipped with forks (for lifting/handling goods) and a hand-grip control handle. It is self-propelled and is used for stacking, moving, and storing products in limited spaces. Subject article has the following specifications:

Load Capacity (t)	Weight less battery (kg)	Traction Motor (kW)	Lift Motor (kW)	Lift Height (mm)
1.0 or 1.2	598 - 789	0.7 or 1.4	2.2	1,550 - 4,400



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, for example, fork-lift and other elevating or stacking trucks. This group includes, among others, 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, etc.

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

Mari Lou P. Mendoza

MARILOU P. MENDOZA
Chairperson



2018-10-010 p.26





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 2106.90.98 MFN - 1% ad valorem		18-460
		3	DATE ISSUED
			SEP 13 2018

4	DESCRIPTION OF GOOD
	“POWDERED MILK FLAVORING (25 kg)”
	Based on the certificate of ingredients, process flowchart, purchasing specification, and sample submitted, subject article is a flavoring preparation consisting of dextrose, silicon dioxide, flavoring, and propylene glycol. Packed in a 25-kg box, subject article is used as a raw material in the manufacture of liquid coffee creamer.

5	REASONS FOR CLASSIFICATION
	<p>Heading 21.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.98, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	 

2018-10-010p-27



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 2106.90.98 MFN - 1% ad valorem ATIGA - Zero	18-461
	3 DATE ISSUED
	SEP 13 2018

4	DESCRIPTION OF GOOD
“TOFFEE (25 kg)”	
<p>Based on the purchasing specifications, product composition, process flowchart, and sample submitted, subject article is a flavouring preparation in the form of khaki-brown powder. It consists of water, propylene glycol, caramel, and synthetic flavouring substances. Packed in a 25-kg drum, subject article is used as a raw material in the manufacture of Bear Brand® ready-to-drink milk to impart a toffee flavor.</p>	

5	REASONS FOR CLASSIFICATION
<p>Heading 21.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers food preparation not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.). Further, this heading includes, inter alia, flavouring powders for making beverages, whether or not sweetened, with a basis of sodium bicarbonate and glycyrrhizin or liquorice extract (sold as “Cocoa-powder”).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.98 with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem 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>18-00472</p>	

2018-10-010p-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 2106.90.99 MFN - 7% ad valorem ATIGA - Zero		18-463
		3	DATE ISSUED
			SEP 13 2018

4	DESCRIPTION OF GOOD
	"SOYA SAUCE POWDER TYPE 720 (30 kg)"
	Based on the product composition, process flow diagram, and sample submitted, subject article is a preparation, in powder form, composed of defatted soya bean meal, wheat grains, salt, maltodextrin, palm kernel fat, and silicon dioxide. It has undergone the processes of mixing, fermentation, filtration, pasteurization, evaporation, and milling, among others. Packed in 30-kg bags, subject article is used as a raw material in the manufacture of Maggi® Beef Stock Cube.

5	REASONS FOR CLASSIFICATION
	<p>Heading 21.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.99, 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>

FOR THE COMMISSION

Mari Lou P. Mendoza

MARILOU P. MENDOZA
Chairperson



2018-10-010p-29

[Signature]
MASTER COPY



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY		2	TCC (AR) NO.	
	<u>In-Quota</u>	<u>Out-Quota</u>		18-488	
	AHTN	2101.12.91A	2101.12.91B	3	DATE ISSUED
	MFN	30% ad valorem	45% ad valorem		SEP 11 2018
ATIGA	Zero	Zero			

4 DESCRIPTION OF GOOD

“NESCAFÉ® CREAMY WHITE COFFEE MIX (30 kg)”

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, flavours, and sweetener. To be imported in 30-kg bags, subject article is to be repacked for retail sale.

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

[Signature]
MARILOU P. MENDOZA
Chairperson



2018-10-010 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	AHTN 2106.90.98 MFN – 1% ad valorem	2	TCC (AR) NO.
				18-489
			3	DATE ISSUED
			SEP 11 2018	

4 DESCRIPTION OF GOOD

“SPRAY DRIED ARTIFICIAL DAIRY FLAVOUR (25 kg)”

Based on the ingredient breakdown, process flowchart, purchasing specifications, and sample submitted, subject article is a light-yellow, flavouring powder with a taste and aroma of dairy. It is composed of artificial flavour and maltodextrin (carrier). Packed in 25-kg boxes, subject article is used as a raw material in the manufacture of liquid coffee creamer.

5 REASONS FOR CLASSIFICATION

Heading 21.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.).

In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.98, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

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



2018-10-010 p.31



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 2924.29.10 MFN – 1% ad valorem ACFTA – Zero		18-491
		3	DATE ISSUED
			SEP 13 2018

4	DESCRIPTION OF GOOD
	“ASPARTAME (20 kg)”
	Based on the certificate of ingredients, labeling and nutritional information, process flow diagram, purchasing specifications, and sample submitted, subject article is an artificial sweetener. It is in the form of a free-flowing, white, crystalline powder composed of ≥98% aspartame. Packed in 25-kg drums, it is used as a raw material in the manufacture of products for health care nutrition.

5	REASONS FOR CLASSIFICATION
	<p>Heading 29.24 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, carboxamide-function compounds. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers amide derivatives of carboxylic acids and of carbonic acid (but not amide derivatives of other inorganic acids - heading 29.29). The hydrogen of the (-NH₂) or (>NH) groups may be substituted by alkyl or aryl radicals, in which case the products are N- substituted amides.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2924.29.10, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	   <p>18-00483</p>

2018-10-010 P-32





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 3901.40.00 MFN – 3% ad valorem		18-507
		3	DATE ISSUED
			SEP 13 2018

4	DESCRIPTION OF GOOD	
	“SUMITOMO LINEAR LOW DENSITY POLYETHYLENE (LLDPE) FS153S”	
	<p>Based on the co-monomer declaration, product data sheet, grade list summary, and sample submitted, subject article is an ethylene-butene copolymer resin, containing by weight, 90-94% ethylene and 6-10% 1-butene, with slip and anti-block additives. It is in the form of odourless, white to off-white pellets having a melt flow index of 1.1 g/10 minutes at 190°C and a density of 0.921 g/cm³. Packed in 25-kg polyethylene bags, subject article is used in the manufacture of heavy duty liners, carrier bags, garment packaging, mulch film, and other general-purpose film applications.</p>	

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 Chapter 39 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.</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>18-00474</p>	



P. Mendosa
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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 3507.90.00 MFN – 3% ad valorem ATIGA – Zero		18-511
		3	DATE ISSUED
			SEP 11 2018

4 DESCRIPTION OF GOOD

“BIOMIN® PHYTASE 5000”

Based on the technical specifications, formulation manual, certificate of product registration from the Bureau of Animal Industry (BAI), certificate of analysis, and safety data sheet submitted, subject article is a new-generation 6-phytase, a phosphatase enzyme derived from *E. coli*, in starch carrier. It is in the form of light-yellow or white granular powder. Packed in 25-kg cartons with polyethylene liner or in 5 x 5-kg aluminium foil zipper bags, subject article is added to mash feeds, premixes, or concentrates for non-ruminant animals (swine and poultry) to improve phytate phosphorus utilization of animals and improve bioavailability of minerals to animal bodies, among others.

5 REASONS FOR CLASSIFICATION

Heading 35.07 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, enzymes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that enzymes are organic substances produced by living cells; they have the property of causing and regulating specific chemical reactions inside or outside living cells, without themselves undergoing any change in their chemical structure. Enzymes may be referred to according to, among others, their chemical activity as oxidoreductases, transferases, hydrolases, lyases, isomerases, ligases. This heading includes, among others, enzymatic concentrates. These concentrates are generally obtained from either aqueous or solvent extracts of animal organs, of plants, of micro-organisms or of culture-broths (the latter derived from bacteria, moulds, etc.). These products, which may contain several enzymes in various proportions, can be standardised or stabilised. It should be noted that certain standardising or stabilising agents may already exist in the concentrates in variable quantities, deriving either from the fermentation liquor or from the clarifying or precipitating processes. The concentrates can be obtained, for example, in powder form by precipitation or freeze-drying or in granular form by using granulating agents or inert supports or carriers.

In view thereof, subject article is classified under AHTN 2017 subheading 3507.90.00, 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

2018-10-010P-34



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 3002.90.00 MFN - 3% ad valorem ATIGA - Zero		18-512
		3	DATE ISSUED
			SEP 13 2018

4	DESCRIPTION OF GOOD
	“POULTRYSTAR® ME”
	<p>Based on the brochure, batch formulation, certificate of analysis, safety data sheet, and certificate of product registration from the Bureau of Animal Industry (BAI), subject article is a multi-strain probiotic powder mix containing live microorganisms and prebiotic fructooligosaccharides (FOS) in silicate mineral (carrier). It is to be added directly into finished feed at a rate of 0.5 kg per ton of feed. Packed in 25-kg corrugated cartons with polyethylene inlet, subject article is designed to improve gut health of poultry during phases of intestinal stress or times of high pathogenic challenge.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 30.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that these include, among others, cultures of micro-organisms for technical purposes (e.g., for aiding plant growth).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3002.90.00, 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 style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>MariLou P. Mendoza</i></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p>



2018-10-010p.35



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2 TCC (AR) NO.												
<table style="margin-left: auto; margin-right: auto;"> <tr> <td></td> <td style="text-align: center;"><u>In-Quota</u></td> <td style="text-align: center;"><u>Out-Quota</u></td> </tr> <tr> <td>AHTN</td> <td style="text-align: center;">2101.12.91A</td> <td style="text-align: center;">2101.12.91B</td> </tr> <tr> <td>MFN</td> <td style="text-align: center;">30% ad valorem</td> <td style="text-align: center;">45% ad valorem</td> </tr> <tr> <td>ATIGA</td> <td style="text-align: center;">Zero</td> <td style="text-align: center;">Zero</td> </tr> </table>		<u>In-Quota</u>	<u>Out-Quota</u>	AHTN	2101.12.91A	2101.12.91B	MFN	30% ad valorem	45% ad valorem	ATIGA	Zero	Zero	18-519
	<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												
	SEP 11 2018												

4 | **DESCRIPTION OF GOOD**

“NESCAFÉ® BLEND & BREW ORIGINAL”

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, stabilizer, flavours, and sweetener. To be imported in bulk containers, subject article is to be repacked for retail sale.



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

18-00462

Mari Lou 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	2017 AHTN CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.12 MFN – 35% ad valorem		18-520
		3	DATE ISSUED
			SEP 13 2018

4 DESCRIPTION OF GOOD**“IP NURSERY”**

Based on the certificate of product registration from the Bureau of Animal Industry (BAI), brochure, and sample submitted, subject article is a complete lactation feed for piglets 1-30 days old. It is in the form of yellow powder composed of ovoproducts (egg products), whey powder, oat flakes, milk products and their by-products, minerals, soyabean protein concentrate, and cereal grains, among others. Packed in 10-kg bags, subject article is given to piglets three (3) times per day by diluting one (1) volume unit of subject article in three (3) volume units of hot water.

5 REASONS FOR CLASSIFICATION

Heading 23.09 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, preparations designed to provide the animal with all the nutrient elements required to ensure a rational and balanced daily diet (complete feeds). The characteristic feature of these preparations is that they contain products from each of the three groups of nutrients. (1) “Energy” nutrients, consisting of high-carbohydrate (high-calorie) substances such as starch, sugar, cellulose, and fats, which are “burned up” by the animal organism to produce the energy necessary for life and to attain the breeders’ aims. (2) “Body-building” protein-rich nutrients or minerals. Unlike energy nutrients, these nutrients are not “burned up” by the animal organism but contribute to the formation of animal tissues and of the various animal products (milk, eggs, etc.). They consist mainly of proteins or minerals. (3) “Function” nutrients. These are substances which promote the assimilation of carbohydrates, proteins and minerals. They include vitamins, trace elements and antibiotics. The above three groups of nutrients meet the full food requirements of animals. The mixing and proportions depend upon the animal production in view.

In view thereof, subject article is classified under AHTN 2017 subheading 2309.90.12, with a Most Favoured Nation (MFN) rate of duty of 35% 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



Mari Lou P. Mendoza
MARILOU P. MENDOZA
Chairperson

2018-10-010 p.37



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		18-524
		3	DATE ISSUED
			SEP 13 2018

4 DESCRIPTION OF GOOD

“EVOLUE™ SP3010”

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 0.8 g/10 minutes at 190°C and a density of 926 kg/m³. Packed in 25-kg polyethylene bags, subject article is used in the manufacture of heavy duty bags, such as plastic resin bags and pebble bags.

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



Republic of the Philippines
TARIFF COMMISSION



18-00477

Mari Lou P. Mendoza

MARILOU P. MENDOZA
Chairperson

2018-10-010p.38





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 2106.90.98 MFN - 1% ad valorem ATIGA - Zero			18-528
			3	DATE ISSUED
				SEP 13 2018

4	DESCRIPTION OF GOOD
	<p>“FLAVOUR ORANGE (25 kg)”</p> <p>Based on the product specifications, manufacturing process flowchart, packing list, and sample submitted, subject article is a light-yellow, free-flowing flavouring powder with characteristic taste and aroma. It is composed of natural flavouring preparations, synthetic flavouring substance, maltodextrin, starch sodium octenyl succinate, triacetin, and butylated hydroxytoluene. Packed in 25-kg carton boxes, subject article is used as a raw material in the manufacture of food and beverages.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 21.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.98, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem 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="text-align: center;"><i>Mari Lou P. Mendoza</i></p> <p style="text-align: center;">MARILOU P. MENDOZA Chairperson</p>
	  <p style="text-align: center;">Republic of the Philippines TARIFF COMMISSION 18-00478</p>

2018-10-D10P.39



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>		18-535
	AHTN	0901.21.20A	0901.21.20B	3	DATE ISSUED
	MFN	40% ad valorem	40% ad valorem		SEP 13 2018
ATIGA	Zero	Zero			

4 DESCRIPTION OF GOOD

“NESCAFÉ® DOLCE GUSTO® ESPRESSO (96 g)”

Based on the product specifications, process flowchart, and sample submitted, subject article is 100% roasted ground coffee contained in capsules. Packed in cardboard boxes containing sixteen (16) 5-gram capsules, subject article is designed to be served using the NESCAFÉ® Dolce Gusto® machine to produce espresso coffee.



5 REASONS FOR CLASSIFICATION

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.

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 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



Mari Lou P. Mendoza
MARILOU P. MENDOZA
 Chairperson

2018-10-D10p-40



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>		18-536
	AHTN 0901.21.20A	0901.21.20B		
	MFN 40% ad valorem	40% ad valorem	3	DATE ISSUED
	ATIGA Zero	Zero		SEP 13 2018

4 DESCRIPTION OF GOOD

“NESCAFÉ® DOLCE GUSTO® ESPRESSO INTENSO (128 g)”

Based on the product specifications, process flowchart, and sample submitted, subject article is 100% roasted ground coffee contained in capsules. Packed in cardboard boxes containing sixteen (16) 8-gram capsules, subject article is designed to be served using the NESCAFÉ® Dolce Gusto® machine to produce extra strong espresso coffee.



5 REASONS FOR CLASSIFICATION

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.

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 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

Mari Lou P. Mendoza

MARILOU P. MENDOZA
Chairperson



18-00480

2018-10-010 p. 41



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 3901.40.00 MFN - 3% ad valorem ATIGA- Zero</p>		18-538
		3	DATE ISSUED
			SEP 11 2018

4	DESCRIPTION OF GOOD
	<p>“EVOLUE™ SP2320”</p> <p>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 1.9 g/10 minutes at 190°C and a density of 920 kg/m³. 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.</p>

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>



2018-10-D10p.42



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.												
	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;"></td> <td style="text-align: center;"><u>In-Quota</u></td> <td style="text-align: center;"><u>Out-Quota</u></td> </tr> <tr> <td>AHTN</td> <td style="text-align: center;">0901.21.20A</td> <td style="text-align: center;">0901.21.20B</td> </tr> <tr> <td>MFN</td> <td style="text-align: center;">40% ad valorem</td> <td style="text-align: center;">40% ad valorem</td> </tr> <tr> <td>ATIGA</td> <td style="text-align: center;">Zero</td> <td style="text-align: center;">Zero</td> </tr> </table>		<u>In-Quota</u>	<u>Out-Quota</u>	AHTN	0901.21.20A	0901.21.20B	MFN	40% ad valorem	40% ad valorem	ATIGA	Zero	Zero		18-540
	<u>In-Quota</u>	<u>Out-Quota</u>													
AHTN	0901.21.20A	0901.21.20B													
MFN	40% ad valorem	40% ad valorem													
ATIGA	Zero	Zero													
		3	DATE ISSUED												
			SEP 13 2018												

4	DESCRIPTION OF GOOD
	<p>“NESCAFÉ® DOLCE GUSTO® GRANDE INTENSO (160 g)”</p> <p>Based on the product specifications, process flowchart, and sample submitted, subject article is a 100% roasted ground Arabica coffee contained in capsules. Packed in cardboard boxes containing sixteen (16) 10-gram capsules, subject article is designed to be served using the NESCAFÉ® Dolce Gusto® machine to produce coffee.</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 and ASEAN Trade in Goods Agreement (ATIGA) rates 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>



18-00481

2018-10-010 p. 43



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		18-552
		3	DATE ISSUED
			SEP 13 2018

4	DESCRIPTION OF GOOD
	“CYNPOL® mLL0118”
	<p>Based on the technical and safety data sheet submitted, subject article is a metallocene linear low density polyethylene (LLDPE) resin, containing by weight, less than 95% ethylene and 7-9% 1-hexene, with no slip and anti-block additives. It is in the form of a translucent/white solid having a melt flow index of 1.0 g/10 minutes at 190°C and a density of 918 kg/m³. Packed in 25-kg bags, subject article is used in the manufacture of blown film for high clarity films, heavy duty packaging, and sealing layer of laminated films.</p>

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.</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>18-00484</p>