

2018-10-018

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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 :** *[Signature]*  
**ATTY. EDWARD JAMES A. DY BUCO**  
Deputy Commissioner, AOCG

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

**DATE :** October 18, 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 26 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
18-409	"NESTLÉ® NIDO® JUNIOR 1+ ORGANIC (800 g)"	1901.10.20	MFN – 7% Ad Valorem
18-442	"CROWN PR 4500 SERIES RIDER PALLET TRUCK"	8427.10.00	MFN – Zero
18-457	"GINKGO POWDERED EXTRACT (25 kg)"	2106.90.99	MFN – 7% Ad Valorem
18-484	"SPRINGER® 0402/40-PO-L"	2106.90.41	MFN – 3% Ad Valorem
18-518	"SI OFHC COPPER NUGGETS"	7403.19.00	MFN – 3% Ad Valorem



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
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18-541	"RIBONUCLEOTIDES IMP50 GMP50 (10 kg)"	3824.99.70	MFN – 3% Ad Valorem ATIGA – Zero*
18-578	"HAZELNUT FLAVOR POWDER (20 kg)"	2106.90.98	MFN – 1% Ad Valorem ATIGA – Zero*
18-499	"“SAMSUNG 82” LED TV RECEIVER WITH BUILT-IN WIFI/BT/BLE MODULE, MODEL: UA82MU7000GXXP”	8528.72.92	MFN – 15% Ad Valorem AKFTA – Zero*
<b>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</b>			

**For your information, guidance and strict compliance.**

CC: COMMISSIONER OF CUSTOMS

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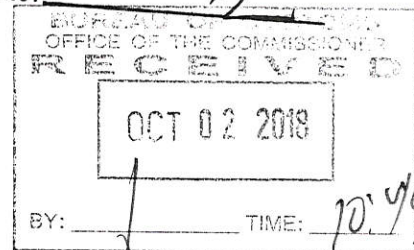
TCOC Ref. No. 18-099

REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

405-176  
Internal Admin Group  
Received by: VICKY REYES  
Date: 10/01/18  
Time: 7:00

01 October 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 eight (8) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 18-409, 18-442, 18-457, 18-484, 18-499, 18-518, 18-541, and 18-578, issued on 26 September 2018.

Thank you.

Very truly yours,

**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

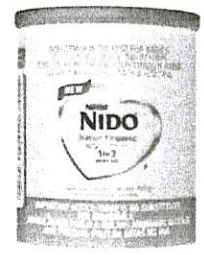
Pursuant to Section 1100 of RA 10863 (CMTA)

<p><b>1   AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY</b></p> <p style="text-align: center;"> <b>AHTN 1901.10.20</b>  <b>MFN – 7% ad valorem</b>  <b>PH-EFTA FTA (CHE/LIE) – 6% ad valorem</b> </p>	<p><b>2   TCC (AR) NO.</b></p> <p style="text-align: center;"><b>18-409</b></p> <hr/> <p><b>3   DATE ISSUED</b></p> <p style="text-align: center;"><b>SEP 26 2018</b></p>
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**4 | DESCRIPTION OF GOOD**

**“NESTLÉ® NIDO® JUNIOR 1+ ORGANIC (800 g)”**

Based on the certificate of ingredients, manufacturing process flowchart, and sample submitted, subject article is a powdered milk drink. It is composed of skimmed milk, maltodextrin, vegetable oils, milk fat, fructo-oligosaccharide, minerals, inulin, soya lecithin, and vitamins. Available in 800-gram tin cans, subject article is mixed with water and intended for children ages 1 to 3 years.



**5 | REASONS FOR CLASSIFICATION**

Heading 19.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the preparations of this heading may be distinguished from the products of headings 04.01 to 04.04 in that they contain, in addition to natural milk constituents, other ingredients not permitted in the products of those earlier headings. Thus heading 19.01 includes, for example, preparations in powder or liquid form used as food suitable for infants or young children or for dietetic purposes and consisting of milk to which secondary ingredients (e.g., cereal groats, yeast) have been added.

In view thereof, subject article is classified under AHTN 2017 subheading 1901.10.20, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and Philippines-European Free Trade Association Free Trade Agreement (PH-EFTA FTA) rate of duty of 6% ad valorem for Switzerland and Liechtenstein, subject to the submission of an Origin Declaration.

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



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

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

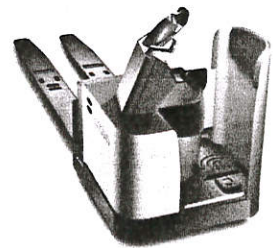
Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
<b>AHTN 8427.10.00</b> <b>MFN - Zero</b>		<b>3</b>	<b>DATE ISSUED</b>
		<b>18-442</b>  <b>SEP 26 2018</b>	

**4 DESCRIPTION OF GOOD**

**“CROWN PR 4500 SERIES RIDER PALLET TRUCK”**

Based on the brochure submitted, subject article is an electrically-powered machine used to lift and transport palletized loads over long distances. It is self-propelled, using a 24-volt alternating current (AC) motor, with the operator compartment, control panel, and steering mechanism located at the center. Subject article is equipped with forks on the side to facilitate handling and transport of pallets in tight, congested spaces, such as warehouses or docks. It can accommodate loads of 2,730 kg up to 3,640 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 8427.10.00, 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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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 2106.90.99 MFN - 7% ad valorem	2	TCC (AR) NO.
				18-457
			3	DATE ISSUED
			SEP 26 2018	

4 DESCRIPTION OF GOOD

“GINKGO POWDERED EXTRACT (25 kg)”

Based on the ingredient composition, manufacturing flowchart, purchasing specifications, and sample submitted, subject article is a preparation composed of ginkgo leaf extract and maltodextrin as carrier, in the form of brown powder. Packed in 25-kg cartons, subject article is used in the manufacture of ready-to-drink flavoured milk beverage.

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.). The heading includes, among others, mixtures of ginseng extract with other ingredients (e.g., lactose or glucose) used for the preparation of ginseng “tea” or beverage.

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.

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

FOR THE COMMISSION

MARILOU P. MENDOZA  
Chairperson



Republic of the Philippines  
TARIFF COMMISSION








REPUBLIC OF THE PHILIPPINES

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

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>2017 AHTN CODE AND 2018 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2106.90.41 MFN – 3% ad valorem		18-484
		<b>3</b>	<b>DATE ISSUED</b>
			SEP 26 2018

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“Springer® 0402/40-PO-L”</b>
	Based on the complete product composition, Hazard Analysis and Critical Control Points (HACCP) flow diagram, purchasing specifications, and sample submitted, subject article is an autolysed <i>Saccharomyces cerevisiae</i> yeast extract. It is in the form of a yellow to tan powder and packed in 25,000 kg packaging. Subject article is used as a natural ingredient for soups and broths.

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<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 this heading includes, among others, autolysed yeast and other yeast extracts, products obtained by the hydrolysis of yeast. These products cannot provoke fermentation and they have a high protein value. They are used mainly in the food industry (e.g., for the preparation of certain seasonings).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.41, 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>  <b>MARILOU P. MENDOZA</b> Chairperson
	  Republic of the Philippines <b>TARIFF COMMISSION</b> 18-00541

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REPUBLIC OF THE PHILIPPINES



TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 7403.19.00</b> <b>MFN - 3% ad valorem</b>		<b>18-518</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>SEP 26 2018</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“SI OFHC COPPER NUGGETS”</b>
	<p>Based on the manufacturing process, safety data sheet, and sample submitted, subject articles are nuggets of unwrought, refined copper, with copper content of 99.99%. The nuggets are produced by casting molten high-grade copper into copper rods which are then reheated for easy cutting to obtain the right size and shape. Used for electroplating processes, subject articles have standard lengths of 20 mm, and approximate diameters ranging from 8 – 20 mm. These can come in packings of 10-kg bags, 20-kg carton boxes, 15- and 25-kg plastic drums, 15-, 25- and 500-kg steel drums; 500-kg, 1-ton and 2-ton big bags, and other packings upon request.</p>
	

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Metal containing at least 99.85% by weight of copper is regarded as refined copper by virtue of Note 1 (a) to Chapter 74 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017.</p> <p>Heading 74.03 of the AHTN 2017 covers refined copper and copper alloys, unwrought. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers cast and sintered slabs, bars, rods and ingots, etc., provided they have not been worked after production otherwise than by simple trimming or de-scaling (to remove the set or top surface consisting largely of cuprous oxide) or by shaving, chipping, grinding, etc., to eliminate setting or other casting defects or which have been machined on one surface for inspection purposes (quality control).</p> <p>In view thereof, subject articles are classified under AHTN 2017 subheading 7403.19.00, 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><b>MARILOU P. MENDOZA</b> Chairperson</p>
	  <p>Republic of the Philippines TARIFF COMMISSION 18-00543</p>



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REPUBLIC OF THE PHILIPPINES

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

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3824.99.70</b>		<b>18-541</b>
	<b>MFN - 3% ad valorem</b>	<b>3</b>	<b>DATE ISSUED</b>
	<b>ATIGA - Zero</b>		<b>SEP 26 2018</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p align="center"><b>“RIBONUCLEOTIDES IMP50 GMP50 (10 kg)”</b></p> <p>Based on the certificate of ingredients, process flowchart, purchasing specifications, and sample submitted, subject article is a white crystalline free-flowing powder consisting of disodium-5-inosinate (IMP) and disodium-5-guanylate (GMP). Packed in 10-kg carton boxes, subject article is a food additive used as flavor enhancer.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<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 or other preparations are either mixtures (of which emulsions and dispersions are special forms) or occasionally solutions. Aqueous solutions of the chemical products of Chapter 28 or 29 remain classified within those Chapters, but solutions of these products in solvents other than water are, apart from a few exceptions, excluded therefrom and accordingly fall to be treated as preparations of this heading. 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 article is classified under AHTN 2017 subheading 3824.99.70, 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 align="right">FOR THE COMMISSION</p> <p align="right"><i>MariLou P. Mendoza</i></p> <p align="right"><b>MARILOU P. MENDOZA</b> Chairperson</p>



2018-10-018p-10



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REPUBLIC OF THE PHILIPPINES

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

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2106.90.98 MFN - 1% ad valorem ATIGA - Zero		18-578
		<b>3</b>	<b>DATE ISSUED</b>
			SEP 26 2018

**4 DESCRIPTION OF GOOD**

**“HAZELNUT FLAVOR POWDER (20 kg)”**

Based on the certificate of composition, manufacturing process flowchart, and sample submitted, subject article is a light peach-coloured, free-flowing powder with characteristic aroma of hazelnut. It is composed of nature-identical flavourings, artificial flavouring substances, natural flavouring substances, natural flavouring complexes, silicon dioxide, and propylene glycol. Packed in 20-kg packs, subject article is used as a raw material in the manufacture of liquid coffee creamers.

**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 and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.

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

FOR THE COMMISSION

**MARILOU P. MENDOZA**  
Chairperson



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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	<b>AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY</b>  <b>AHTN 8528.72.92</b> <b>MFN - 15% ad valorem</b> <b>AKFTA - Zero</b>	2	TCC (AR) NO.
			18-499
		3	DATE ISSUED
		SEP 26 2018	

4 DESCRIPTION OF GOOD

**“SAMSUNG 82” LED TV RECEIVER WITH BUILT-IN WIFI/BT/BLE MODULE,  
Model: UA82MU7000GXXP”**

Based on the brochure submitted, subject article is an 82-inch, light-emitting diode (LED) smart television set with WiFi, Bluetooth (BT), and Bluetooth Low Energy (BLE) capability. It has the following specifications:

Speaker Output	Main speaker – 20 W Woofers speaker – 20 W
Connectivity	HDMI – 4 USB – 3 Component In – 1 Composite In – 1 Ethernet (LAN) Digital Audio Out – 1
Power Supply	AC 100-240 V, 50/60 Hz
Size (with stand) (W x H x D)	1,830.1 mm x 1,146.1 mm x 387.3 mm
Weight (with stand)	44.9 kg



Subject article is to be imported together with a remote controller with batteries, wall mount support, user manual, e-manual, power cable, and slim gender cable.

5 REASONS FOR CLASSIFICATION

Heading 85.28 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, television reception apparatus, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus, for the display of signals (television sets).

In view thereof, subject article is classified under AHTN 2017 subheading 8528.72.92, with a Most Favoured Nation (MFN) rate of duty of 15% 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



*Mari Lou P. Mendoza*  
**MARILOU P. MENDOZA**  
Chairperson