

2018-10-031



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

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

DATE : October 23, 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 01 – 05 October 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 |
|----------|--|----------------|---------------------------------------|
| 18-330 | "NIELSEN VIM BOARD" | 8543.90.90B | MFN – 1% Ad Valorem |
| 18-416 | "NUCLEOTIDE PREMIX NP006 WET USE Non-GMO (Genetically Modified Organism) (25kg)" | 3824.99.70 | MFN – 3% Ad Valorem ATIGA – Zero* |
| 18-445 | "CROWN TSP 6000 SERIES TURRET STOCK PICKER" | 8427.10.00 | MFN - Zero |
| 18-447 | "CROWN TSP 6500 AND 7000 SERIES TURRET TRUCKS" | 8427.10.00 | MFN - Zero |
| 18-482 | "PRINTED PLASTIC ROLLS" | 3920.10.19 | MFN – 15% Ad Valorem ATIGA – Zero* |

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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

MANILA 1099

| | | | |
|--------|--|-------------|---------------------------------------|
| 18-493 | "POSTECH® TOUCH MONITOR, MODEL: PT-TS-1500i" | 8528.52.00A | MFN - Zero ACFTA – Zero* |
| 18-494 | "POSTECH® RECEIPT PRINTER, MODEL: PT-RP-T88VMP" | 8443.32.90 | MFN - Zero ACFTA – Zero* |
| 18-495 | "ROUND STEEL PIPES (STKM-IIA)" | 7306.30.91 | MFN – 7% Ad Valorem |
| 18-496 | "ROUND STEEL PIPES (STAM-290G)" | 7306.30.91 | MFN – 7% Ad Valorem |
| 18-498 | "SAMSUNG 49" LED TV RECEIVER WITH BUILT-IN WIFI/BT/BLE MODULE, Model: UA49MU6100GXXP" | 8528.72.92 | MFN – 15% Ad Valorem AKFTA – Zero* |
| 18-501 | "SAMSUNG 43" LED TV RECEIVER WITH BUILT-IN WLAN/BT MODULE, Model: UA43M5100DGXXP" | 8528.72.92 | MFN – 15% Ad Valorem AKFTA – Zero* |
| 18-502 | "SAMSUNG 75" LED TV RECEIVERS WITH BUILT-IN WIFI/BLUETOOTH MODULES" | 8528.72.92 | MFN – 15% Ad Valorem AKFTA – Zero* |
| 18-503 | "SAMSUNG 24" LED TV, MODEL: UA24H4003ARXXP" | 8528.72.92 | MFN – 15% Ad Valorem AKFTA – Zero* |
| 18-506 | "SAMSUNG 32" LED TV RECEIVER WITH BUILT-IN WIFI/BLUETOOTH MODULE, Model: UA32M4100DGXXP" | 8528.72.92 | MFN – 15% Ad Valorem AKFTA – Zero* |

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

| | | | |
|--|-----------------------------------|------------|--------------------------------------|
| 18-529 | "INSTANT KARAMELL (25kg)" | 1702.90.40 | MFN – 3% Ad Valorem ATIGA – Zero* |
| 18-537 | "EVOLUE™ SP2020H" | 3901.40.00 | MFN – 3% Ad Valorem ATIGA – Zero* |
| 18-542 | "NESCAFE® DOLCE GUSTO® CHOCOCINO" | 1806.90.90 | MFN – 7% Ad Valorem ATIGA – Zero* |
| 18-543 | "FLAVOR MILK TEA POWDER (25kg)" | 2106.90.98 | MFN – 1% Ad Valorem ATIGA – Zero* |
| 18-568 | "ROAST CHICKEN FLAVOR (25kg)" | 2106.90.98 | MFN – 1% Ad Valorem ATIGA – Zero* |
| 18-573 | "ROAST BEEF FLAVOR (25kg)" | 2106.90.98 | MFN – 1% Ad Valorem ATIGA – Zero* |
| 18-581 | "YOGHURT FLAVOR LIQUID (20kg)" | 2106.90.98 | MFN – 1% Ad Valorem ATIGA – Zero* |
| *Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO). | | | |

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

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2018-10-031 P-4



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 18-103

427-230
Internal Admin Group
Received by: MARY REYES
Date: 10/08/18
Time: 5

05 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 of twenty-one (21) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 18-330, 18-416, 18-445, 18-447, 18-482, 18-493, 18-494, 18-495, 18-496, 18-498, 18-501, 18-502, 18-503, 18-506, 18-529, 18-537, 18-542, 18-543, 18-568, 18-573, and 18-581, issued from 02 October to 05 October 2018.

Thank you.

Very truly yours,

MariLou P. Mendoza
MARILOU P. MENDOZA
Chairperson



Encl: As stated.

cc: The Secretary
Department of Finance
Manila

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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 8543.90.90B MFN – 1% ad valorem | | 18-330 |
| | | 3 | DATE ISSUED |
| | | | OCT 02 2018 |

4 DESCRIPTION OF GOOD

“NIELSEN VIM BOARD”

Based on the brochure submitted, subject article is a printed circuit assembly (PCA) fitted with electrical components (e.g., capacitors, resistors, and integrated circuits). It is a component part of a UNITAM Meter (registering, gathering, and transmission device for television rating survey system) that detects and identifies the active equipment (TV sets, media players, and set-top boxes) and corresponding channels to which the TV set is tuned to. Subject article has the following specifications:

| | |
|---------------------------------------|----------------------------|
| Input Voltage/Source | 5 V/UNITAM Meter Mainboard |
| Digital Signal Processor (DSP) | TMS320VC5402 |
| Read-only Memory (ROM) | 4 k x 16-Bit |
| Random-access Memory (RAM) | 16 k x 16-bit Dual-access |
| External Port | RJ45, Female |



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. 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. Subject to the general provisions regarding the classification of parts, parts of the goods of this heading are also classified here.

In view thereof, subject article is classified under AHTN 2017 subheading 8543.90.90B, 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



2018-10-031 P.6



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REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION**

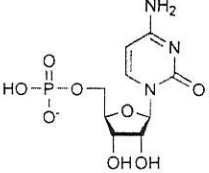
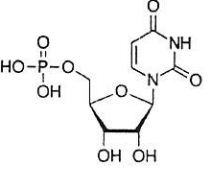
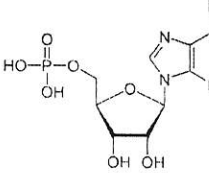
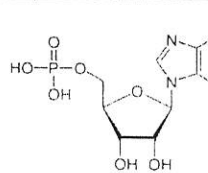
Pursuant to Section 1100 of RA 10863 (CMTA)

| | | | |
|----------|---|----------|---------------------|
| 1 | AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| | AHTN 3824.99.70 MFN - 3% ad valorem ATIGA - Zero | | 18-416 |
| | | 3 | DATE ISSUED |
| | | | OCT 02 2018 |

4 DESCRIPTION OF GOOD

**“NUCLEOTIDE PREMIX NP006 WET USE
Non-GMO (Genetically Modified Organism) (25 kg)”**

Based on the product composition, manufacturing flowchart, purchasing specifications, and sample submitted, subject article is a crystalline powder consisting of the nucleotides cytidine-5 monophosphate, disodium uridine-5 monophosphate, adenosine-5 monophosphate, and disodium guanosine-5 monophosphate, and maltodextrin (carrier). These nucleotides were produced from the enzymatic hydrolysis of yeast RNA and each nucleotide is composed of three (3) distinctive chemical sub-units: a five-carbon sugar molecule, a nitrogenous base (either a purine or a pyrimidine base), and one phosphate group. Packed in 25-kg bags, subject article is a food grade nucleotide premix used as an ingredient in the manufacture of products for infant nutrition.

| Nucleotide Structure | | | |
|---|---|---|---|
|  |  |  |  |
| Cytidine monophosphate | Uridine monophosphate | Adenosine monophosphate | Guanosine monophosphate |

5 REASONS FOR CLASSIFICATION

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.

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”.

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



18-00551

2018-10-031 P-7



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

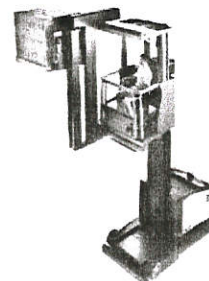
Pursuant to Section 1100 of RA 10863 (CMTA)

| | |
|---|--|
| 1 AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY AHTN 8427.10.00 MFN - Zero | 2 TCC (AR) NO. 18-445 3 DATE ISSUED OCT 02 2018 |
|---|--|

4 | DESCRIPTION OF GOOD

“CROWN TSP 6000 SERIES TURRET STOCK PICKER”

Based on the brochure submitted, subject article is a self-propelled, battery-powered lifting/handling machine equipped with forks and mast. It is used for picking, transporting, and stacking goods in a warehouse. Subject article has the following specifications:



| Max. Load Capacity (kg) | Power (V) | Battery Dimension (mm) (LxWxH) | Truck Weight (kg) |
|-------------------------|-----------|--------------------------------|-------------------|
| 1,360 | 48 | 1,130 x 543-857 x 787 | 6,125 – 7,030 |

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



2018-10-031 P.8



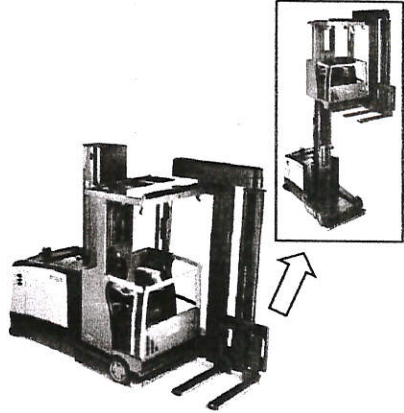
REPUBLIC OF THE PHILIPPINES



TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

| | | | |
|----------|--|----------|---------------------|
| 1 | AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| | AHTN 8427.10.00 MFN - Zero | | 18-447 |
| | | 3 | DATE ISSUED |
| | | | OCT 03 2018 |

| | | | | | | | | | | |
|---------------------|---|---------------|----------|----------|--------------|----|----|---------------------|-----------|-----------|
| 4 | DESCRIPTION OF GOOD | | | | | | | | | |
| | “CROWN TSP 6500 AND 7000 SERIES TURRET TRUCKS” | | | | | | | | | |
| | <p>Based on the brochure submitted, subject articles are electrically-powered machines used for lifting, handling and transporting pallets. These are self-propelled, using an alternating current (AC) motor, with the operator compartment with fork, capable of traversing the mast. The forks can extend up to 187.5 mm by 12.5 mm increments and the fork carriage pivots up to 180°, permitting pallet handling on either side or front of the truck. Their specifications are as follows:</p> <table border="1" style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <tr> <td style="padding: 2px;">Model/ Series</td> <td style="padding: 2px;">TSP 6500</td> <td style="padding: 2px;">TSP 7000</td> </tr> <tr> <td style="padding: 2px;">Power (Volt)</td> <td style="padding: 2px;">48</td> <td style="padding: 2px;">80</td> </tr> <tr> <td style="padding: 2px;">Load Capacity (ton)</td> <td style="padding: 2px;">1.0 – 1.5</td> <td style="padding: 2px;">1.0 – 1.5</td> </tr> </table> <div style="text-align: right; margin-top: 10px;">  </div> | Model/ Series | TSP 6500 | TSP 7000 | Power (Volt) | 48 | 80 | Load Capacity (ton) | 1.0 – 1.5 | 1.0 – 1.5 |
| Model/ Series | TSP 6500 | TSP 7000 | | | | | | | | |
| Power (Volt) | 48 | 80 | | | | | | | | |
| Load Capacity (ton) | 1.0 – 1.5 | 1.0 – 1.5 | | | | | | | | |

| | |
|----------|---|
| 5 | REASONS FOR CLASSIFICATION |
| | <p>Heading 84.27 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers fork-lift trucks; other works trucks fitted with lifting or handling equipment. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that with the exception of straddle carriers and works trucks fitted with a crane of heading 84.26, this heading cover works trucks fitted with lifting or handling equipment. Works trucks of this description include, among others, fork-lift and other elevating or stacking trucks. This group includes, among others, mechanically propelled fork-lift trucks, which are sometimes of large size, carry the load on an elevating carriage sliding on a vertical mast.</p> <p>In view thereof, subject articles are classified under AHTN 2017 subheading 8427.10.00, with a Most Favoured Nation (MFN) rate of duty of zero.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p> </div> <div style="display: flex; justify-content: space-between; margin-top: 20px;"> <div style="text-align: center;">  </div> <div style="text-align: center;">  <p>18-00560</p> </div> </div> |

2018-10-03/P.9



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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 3920.10.19 MFN - 15% ad valorem ATIGA - Zero | | 18-482 |
| | | 3 | DATE ISSUED |
| | | | OCT 03 2018 |

| | |
|----------|---|
| 4 | DESCRIPTION OF GOOD |
| | <p>“PRINTED PLASTIC ROLLS”</p> <p>Based on the product composition, process flowchart, and sample submitted, subject articles are sheets of layered, metalized polyethylene plastics, printed with labels used for packaging of Nestle® Coffee-mate® products. Subject articles are to be imported in rolls, with dimensions ranging from lengths of 2,000 to 3,500 m and widths of 230 to 610 mm.</p> |

| | |
|----------|---|
| 5 | REASONS FOR CLASSIFICATION |
| | <p>Heading 39.20 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported, or similarly combined with other materials. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading does not cover products which have been reinforced, laminated, supported or similarly combined with materials other than plastics (heading 39.21). For this purpose, “similarly combined” must be combinations of plastics with materials, other than plastics, which enhance the strength of the plastic material (e.g., embedded metal mesh and woven glass fabric, as well as mineral fibres, whiskers and filaments). However, products made out of plastics compounded with fillers in the form of powders, granules, spheres, or flakes are classified in this heading. Further, minor surface treatments such as coloration, printing (subject to Note 2 to Section VII), vacuum deposition of metal are not to be regarded as reinforcements or similar combinations for the purposes of this heading. According to Note 10 to this Chapter, the expression “plates, sheets, film, foil and strip” applies only to plates, sheets, film, foil and strip and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked (for example, polished, embossed, coloured, merely curved or corrugated), uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use, for example, tablecloths).</p> <p>In view thereof, subject articles are classified under AHTN 2017 subheading 3920.10.19, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> |
| | <p>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p> |
| |   <p>Republic of the Philippines TARIFF COMMISSION 18-00561</p> |

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

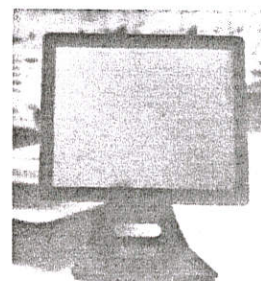
| | | | |
|----------|---|----------|---------------------|
| 1 | AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| | AHTN 8528.52.00A MFN - Zero ACFTA - Zero | | 18-493 |
| | | 3 | DATE ISSUED |
| | | | OCT 02 2018 |

4 DESCRIPTION OF GOOD

“POSTECH® TOUCH MONITOR, MODEL: PT-TS-1500i”

Based on the brochure submitted, subject article is a touch screen monitor housed in an aluminium alloy frame. It has a Video Graphic Array (VGA) port and is compatible with mini and desktop computers. Ideal for use in retail boutiques, convenience stores, drugstores, restaurants, fastfood chains, coffee shops, and supermarkets, subject article has the following specifications:

| | |
|----------------------------------|--|
| Screen size / Resolution | 15 inch / 1024 x 768 |
| Power Input | External Adaptor: 100~240 V AC - 12 V DC |
| Packaging Dimension (LxWxH) (mm) | 260 x 410 x 430 |
| Weight (kg) | 7.3 |
| Packing List | power cord, power adapter, main unit, USB cable, and VGA cable |



5 REASONS FOR CLASSIFICATION

Heading 85.28 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, monitors and projectors, not incorporating television reception apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, monitors capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71. This group includes monitors which are capable of accepting a signal from the central processing unit of an automatic data processing machine and provide a graphical presentation of the data processed. These monitors are distinguishable from other types of monitors and from television receivers. The monitors of this group may be characterised by the following features, among others, they are fitted with connectors characteristic of data processing systems (e.g., RS-232C interface, DIN, D-SUB, VGA, DVI, HDMI or DP (display port) connectors; and the viewable image size of these monitors does not generally exceed 76 cm (30 inches).

In view thereof, subject article is classified under AHTN 2017 subheading 8528.52.00A, with a Most Favoured Nation (MFN) rate of duty of zero, and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.

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

FOR THE COMMISSION

Lie P. Mendoza

MARILOU P. MENDOZA
Chairperson



18-00553

2018-10-031 P. 11



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

| | | | |
|----------|--|----------|---------------------|
| 1 | AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| | AHTN 8443.32.90 | | 18-494 |
| | MFN - Zero | 3 | DATE ISSUED |
| | ACFTA - Zero | | OCT 02 2018 |

| | | | | | | | | | |
|------------------------|--|-------|---|------------------------|---------------------------|------------------------|-----------------|-------------------|-----|
| 4 | DESCRIPTION OF GOOD | | | | | | | | |
| | “POSTECH® RECEIPT PRINTER, MODEL: PT-RP-T88VMP” | | | | | | | | |
| | <p>Based on the brochure submitted, subject article is a thermal receipt printer with a printing speed of 250 mm per second. It is fitted with a guillotine-type paper auto cutter and is compatible with Epson Standard Code/Point of Sale (ESC/POS) control system. Ideal for use in kiosks, supermarkets, convenience stores, and other retail establishments, subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 30%;">Ports</td> <td>Power, serial, Ethernet, Universal Serial Bus (USB), and RJ12</td> </tr> <tr> <td>Power Supply (Adapter)</td> <td>AC 100~240 V; DC 24 V, 2A</td> </tr> <tr> <td>Dimension (WxLxH) (mm)</td> <td>139 x 200 x 150</td> </tr> <tr> <td>Gross Weight (kg)</td> <td>2.6</td> </tr> </table>  | Ports | Power, serial, Ethernet, Universal Serial Bus (USB), and RJ12 | Power Supply (Adapter) | AC 100~240 V; DC 24 V, 2A | Dimension (WxLxH) (mm) | 139 x 200 x 150 | Gross Weight (kg) | 2.6 |
| Ports | Power, serial, Ethernet, Universal Serial Bus (USB), and RJ12 | | | | | | | | |
| Power Supply (Adapter) | AC 100~240 V; DC 24 V, 2A | | | | | | | | |
| Dimension (WxLxH) (mm) | 139 x 200 x 150 | | | | | | | | |
| Gross Weight (kg) | 2.6 | | | | | | | | |

5 REASONS FOR CLASSIFICATION

Heading 84.43 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, other printers, copying machines and facsimile machines, whether or not combined. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group covers, among others, printers. This group includes apparatus for the printing of text, characters or images on print media, other than printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42. These apparatus accept data from various sources (e.g., automatic data processing machines, flatbed desktop scanners, networks). Most incorporate memory to store that data. The products of this heading may create the characters or images by means such as laser, ink-jet, dot matrix or thermal print processes.

In view thereof, subject article is classified under AHTN 2017 subheading 8443.32.90, with a Most Favoured Nation (MFN) rate of duty of zero, and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.

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

FOR THE COMMISSION

MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson



2018-10-03/ P.12



REPUBLIC OF THE PHILIPPINES

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

| | | | |
|----------|--|----------|---------------------|
| 1 | AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| | AHTN 7306.30.91 MFN - 7% ad valorem | | 18-495 |
| | | 3 | DATE ISSUED |
| | | | OCT 03 2018 |

| 4 | DESCRIPTION OF GOOD | | | | | | | | | | |
|----------------|---|----------------|---------------|--|-------------|---------|--------|-------------|---------------|---------------|-------|
| | “ROUND STEEL PIPES (STKM-IIA)” | | | | | | | | | | |
| | Based on the test certificate and brochure submitted, subject articles are general structural-purpose steel pipes, conforming to JIS G3131, with carbon content ranging from 0.04 - 0.05%. These pipes are welded at the seam, with the following specifications: | | | | | | | | | | |
| | <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2">Thickness (mm)</th> <th colspan="2">Diameter (mm)</th> <th rowspan="2">Length (mm)</th> </tr> <tr> <th>Outside</th> <th>Inside</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">2.26 – 2.31</td> <td style="text-align: center;">19.06 – 19.18</td> <td style="text-align: center;">14.44 – 14.56</td> <td style="text-align: center;">5,830</td> </tr> </tbody> </table> | Thickness (mm) | Diameter (mm) | | Length (mm) | Outside | Inside | 2.26 – 2.31 | 19.06 – 19.18 | 14.44 – 14.56 | 5,830 |
| Thickness (mm) | Diameter (mm) | | Length (mm) | | | | | | | | |
| | Outside | Inside | | | | | | | | | |
| 2.26 – 2.31 | 19.06 – 19.18 | 14.44 – 14.56 | 5,830 | | | | | | | | |



5 REASONS FOR CLASSIFICATION

Heading 73.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the tubes and pipes of this heading are obtained, for example, by welding or riveting preformed, unclosed, tubular shapes produced from flat-rolled products. In addition, tubes, pipes and hollow profiles of this heading are used for, among others, other structural uses.

In view thereof, subject articles are classified under AHTN 2017 subheading 7306.30.91, 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

18-00562

M. P. Mendosa

MARILOU P. MENDOZA
Chairperson

2018-10-07 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 7306.30.91 MFN - 7% ad valorem | | 18-496 |
| | | 3 | DATE ISSUED |
| | | | OCT 05 2018 |

| 4 | DESCRIPTION OF GOOD | | | | | | | | | | | | | | |
|----------------|--|----------------|---------------|--|-------------|---------|--------|-------------|---------------|---------------|-------|-------------|---------------|---------------|-------|
| | “ROUND STEEL PIPES (STAM-290G)” | | | | | | | | | | | | | | |
| | Based on the test certificate and brochure submitted, subject articles are general structural-purpose steel pipes, conforming to JIS G3472, with carbon content of 0.04% ~ 0.05%. These pipes are welded at the seam and have the following specifications: | | | | | | | | | | | | | | |
| | <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2">Thickness (mm)</th> <th colspan="2">Diameter (mm)</th> <th rowspan="2">Length (mm)</th> </tr> <tr> <th>Outside</th> <th>Inside</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">2.26 – 2.33</td> <td style="text-align: center;">22.14 - 22.26</td> <td style="text-align: center;">17.48 - 17.74</td> <td style="text-align: center;">5,570</td> </tr> <tr> <td style="text-align: center;">1.96 – 2.03</td> <td style="text-align: center;">22.14 - 22.28</td> <td style="text-align: center;">18.08 - 18.36</td> <td style="text-align: center;">5,240</td> </tr> </tbody> </table> | Thickness (mm) | Diameter (mm) | | Length (mm) | Outside | Inside | 2.26 – 2.33 | 22.14 - 22.26 | 17.48 - 17.74 | 5,570 | 1.96 – 2.03 | 22.14 - 22.28 | 18.08 - 18.36 | 5,240 |
| Thickness (mm) | Diameter (mm) | | Length (mm) | | | | | | | | | | | | |
| | Outside | Inside | | | | | | | | | | | | | |
| 2.26 – 2.33 | 22.14 - 22.26 | 17.48 - 17.74 | 5,570 | | | | | | | | | | | | |
| 1.96 – 2.03 | 22.14 - 22.28 | 18.08 - 18.36 | 5,240 | | | | | | | | | | | | |

| | |
|----------|--|
| 5 | REASONS FOR CLASSIFICATION |
| | <p>Heading 73.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the tubes and pipes of this heading are obtained, for example, by welding or riveting preformed, unclosed, tubular shapes produced from flat-rolled products. The tubes, pipes and hollow profiles of this heading are used, among others, for other structural uses.</p> <p>In view thereof, subject articles are classified under AHTN 2017 subheading 7306.30.91, with a Most Favoured Nation (MFN) rate of duty of 7% 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 style="font-size: 1.2em;"><i>MariLou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p> |
| | Republic of the Philippines TARIFF COMMISSION 18-00564 |

2018-10-031 P.14



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

| | |
|---|--|
| 1 | AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY |
| <p>AHTN 8528.72.92 MFN - 15% ad valorem AKFTA - Zero</p> | |

| | |
|--------------------|---------------------|
| 2 | TCC (AR) NO. |
| 18-498 | |
| 3 | DATE ISSUED |
| OCT 02 2018 | |

4 DESCRIPTION OF GOOD

**“SAMSUNG 49” LED TV RECEIVER WITH BUILT-IN WIFI/BT/BLE MODULE,
Model: UA49MU6100GXXP”**

Based on the brochure submitted, subject article is a 49-inch, light-emitting diode (LED), smart television set with WiFi, Bluetooth, and Bluetooth Low Energy (BLE) transceiver capability. It has the following specifications:

| | |
|--------------------------------------|--|
| Resolution | 3,840 x 2,160 |
| Speaker Output | 20 W |
| Connectivity | HDMI – 3 USB – 2 Component In – 1 Composite In – 1 Ethernet (LAN) Digital Audio Out – 1 |
| Power Supply | AC 100-240 V, 50/60 Hz |
| Set Size (with stand) (W x H x D) | 1,107.9 mm x 707.4 mm x 310.5 mm |
| Set Weight (with stand) | 13.6 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



2018-10-031 P. 15



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

| | |
|---|--|
| 1 | AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY |
| <p>AHTN 8528.72.92 MFN – 15% ad valorem AKFTA – Zero</p> | |

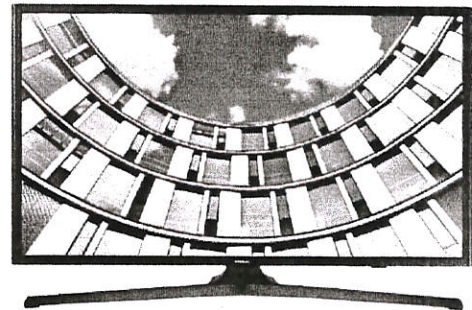
| | |
|--------------------|---------------------|
| 2 | TCC (AR) NO. |
| 18-501 | |
| 3 | DATE ISSUED |
| OCT 01 2018 | |

4 DESCRIPTION OF GOOD

**“SAMSUNG 43” LED TV RECEIVER WITH BUILT-IN WLAN/BT MODULE,
Model: UA43M5100DGXXP”**

Based on the brochure submitted, subject article is a 43-inch, light-emitting diode (LED), smart television set with wireless local area network (WLAN) and Bluetooth transceiver modules. It has the following specifications:

| | |
|--------------------------------------|--|
| Resolution | 1,920 x 1,080 |
| Speaker Output | 20 W |
| Connectivity | HDMI – 2 USB – 1 Component In – 1 Composite In – 1 Audio Out |
| Power Supply | AC 100-240 V, 50/60 Hz |
| Set Size (with stand) (W x H x D) | 985.5 mm x 638.1 mm x 337.5 mm |
| Set Weight (with stand) | 9.2 kg |



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



2018-10-0319. 16



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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 2017 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| | AHTN 8528.72.92 MFN – 15% ad valorem AKFTA – Zero | | 18-502 |
| | | 3 | DATE ISSUED |
| | | | OCT 02 2018 |

4 DESCRIPTION OF GOOD

“SAMSUNG 75” LED TV RECEIVERS WITH BUILT-IN WIFI/ BLUETOOTH MODULES”

Based on the brochure submitted, subject articles are 75-inch, light-emitting diode (LED), smart television sets with WiFi, Bluetooth, and Bluetooth Low Energy (BLE) transceiver. These have the following specifications:

| Model | Resolution | Power Supply | Dimension (with Stand) | |
|----------------|---------------|--------------|------------------------------|--------------------|
| | | | Set Size (mm) (W x H x D) | Set Weight (kg) |
| UA75MU6100GXXP | 3,840 x 2,160 | AC | 1,688.9 x 1,052.6 x 384.9 | 38.8 |
| QA75Q7FAMGXXP | | 100-240 V, | 1,671.2 x 1,046.6 x 405.0 | 42.9 |
| QA75Q8CAMGXXP | | 50/60 Hz | 1,665.0 x 1,049.2 x 433.1 | 45.2 |

Subject articles are 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 articles are 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

MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson



Republic of the Philippines
TARIFF COMMISSION



18-00556

2018-10-031 P-17



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

| | |
|---|--|
| 1 | AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY |
| <p>AHTN 8528.72.92 MFN - 15% ad valorem AKFTA - Zero</p> | |

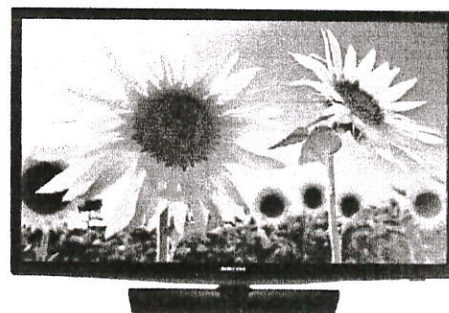
| | |
|--------------------|---------------------|
| 2 | TCC (AR) NO. |
| 18-503 | |
| 3 | DATE ISSUED |
| OCT 02 2018 | |

4 DESCRIPTION OF GOOD

“SAMSUNG 24” LED TV RECEIVER, Model: UA24H4003ARXXP”

Based on the brochure submitted, subject article is a 24-inch, light-emitting diode (LED) television set with the following specifications:

| | |
|--------------------------------------|---|
| Resolution | 1,366 x 768 |
| Speaker Output | 6 W |
| Connectivity | HDMI – 1 USB – 1 Component In – 1 Composite In – 1 |
| Power Supply | AC 100-240 V, 50/60 Hz |
| Set Size (with stand) (W x H x D) | 561.8 mm x 384.2 mm x 163.8 mm |
| Set Weight (with stand) | 4.1 kg |



Subject article is to be imported together with a remote controller with batteries, wall mount supports, user manual, and power 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

MARILOU P. MENDOZA
Chairperson



Republic of the Philippines
TARIFF COMMISSION



18-00557

2018-10-031 P. 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 2017 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| | AHTN 8528.72.92 MFN – 15% ad valorem AKFTA – Zero | | 18-506 |
| | | 3 | DATE ISSUED |
| | | | OCT 01 2018 |

| | | | | | | | | | | | |
|--------------------------------------|--|------------|-------------|---------------------|------|--------------|--------------------------|--------------------------------------|-----------------------------------|-------------------------|--------|
| 4 | DESCRIPTION OF GOOD | | | | | | | | | | |
| | <p>“SAMSUNG 32” LED TV RECEIVER WITH BUILT-IN WIFI/ BLUETOOTH MODULE, Model: UA32M4100DGXXP”</p> <p>Based on the brochure submitted, subject article is a 32-inch, light-emitting diode (LED), smart television set with WiFi and Bluetooth transceiver. It has the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <tr> <td style="padding: 2px;">Resolution</td> <td style="padding: 2px;">1,366 x 768</td> </tr> <tr> <td style="padding: 2px;">Main Speaker Output</td> <td style="padding: 2px;">10 W</td> </tr> <tr> <td style="padding: 2px;">Power Supply</td> <td style="padding: 2px;">AC 100 V-240 V, 50/60 Hz</td> </tr> <tr> <td style="padding: 2px;">Set Size (with stand) (W x H x D)</td> <td style="padding: 2px;">745.4 mm x 466.6 mm x 150.5 mm</td> </tr> <tr> <td style="padding: 2px;">Set Weight (with stand)</td> <td style="padding: 2px;">3.9 kg</td> </tr> </table> <div style="text-align: right; margin-top: 10px;"> </div> <p>Subject article is to be imported together with a remote controller with batteries, wall mount support, user manual, e-manual, and power cable.</p> | Resolution | 1,366 x 768 | Main Speaker Output | 10 W | Power Supply | AC 100 V-240 V, 50/60 Hz | Set Size (with stand) (W x H x D) | 745.4 mm x 466.6 mm x 150.5 mm | Set Weight (with stand) | 3.9 kg |
| Resolution | 1,366 x 768 | | | | | | | | | | |
| Main Speaker Output | 10 W | | | | | | | | | | |
| Power Supply | AC 100 V-240 V, 50/60 Hz | | | | | | | | | | |
| Set Size (with stand) (W x H x D) | 745.4 mm x 466.6 mm x 150.5 mm | | | | | | | | | | |
| Set Weight (with stand) | 3.9 kg | | | | | | | | | | |

| | |
|----------|---|
| 5 | REASONS FOR CLASSIFICATION |
| | <p>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).</p> <p>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”.</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



2018-10-031 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 1702.90.40 MFN - 3% ad valorem ATIGA - Zero | | | 18-529 |
| | | | 3 | DATE ISSUED |
| | | | | OCT 03 2018 |

| | |
|----------|--|
| 4 | DESCRIPTION OF GOOD |
| | “INSTANT KARAMELL (25 kg)” |
| | <p>Based on the product composition, product specifications, manufacturing process flow diagram, packing list, and sample submitted, subject article is a caramelized sugar in the form of reddish-brown, fine and hygroscopic powder with tart-aromatic bitter taste. It is manufactured by caramelizing sugar syrup, followed by blending with maltodextrin (carrier) and spray-drying. Packed in 25-kg paper bags with polyethylene (PE) inside foil, subject article is used as a flavouring in the manufacture of coffee mixes.</p> |

| | |
|----------|---|
| 5 | REASONS FOR CLASSIFICATION |
| | <p>Heading 17.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, caramel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that caramel is a brown non-crystallisable substance with an aromatic odour. It may be in the form either of a more or less syrupy liquid or of a solid, usually a powder. It is obtained by more or less prolonged pyrogenation, at a temperature of 120-180°C, from sugars (usually glucose or sucrose) or from molasses. Caramelised sugars or molasses are used for flavouring, particularly in making sweetened desserts, ice cream or pastry-cooks' products. Colouring caramels, because of a fairly high degree of conversion of the sugars into melanoidin (a colorant), are used as colouring substances in, for example, biscuit-making, brewing and the manufacture of certain non-alcoholic beverages.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 1702.90.40, 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> |
| |   <p>18-00563</p> |

2018-10-031 P.20



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> | | 18-537 |
| | | 3 | DATE ISSUED |
| | | | OCT 02 2018 |

| | |
|----------|----------------------------|
| 4 | DESCRIPTION OF GOOD |
|----------|----------------------------|

“EVOLUE™ SP2020H”

Based on the brochure, certificate of information for customs clearance, product specifications, safety data sheet, and sample submitted, subject article is an ethylene-alpha-olefin copolymer resin, containing by weight 80-95% ethylene and 5-20% 1-hexene, with slip and anti-block additives. It is in the form of translucent white pellets having a melt flow index of 2.1 g/10 minutes at 190°C and a density of 915 kg/m³. Packed in 25-kg polyethylene bags, subject article is used as a substrate in the manufacture of pouches, sachets, and similar packaging for liquid and powder products.

| | |
|----------|-----------------------------------|
| 5 | REASONS FOR CLASSIFICATION |
|----------|-----------------------------------|

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

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

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

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

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

FOR THE COMMISSION

MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson



2018-10-031 P-21



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

| | |
|--|---|
| 1 AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY <p style="text-align: center;">AHTN 1806.90.90 MFN - 7% ad valorem ATIGA - Zero</p> | 2 TCC (AR) NO. <p style="text-align: center;">18-542</p> 3 DATE ISSUED <p style="text-align: center;">OCT 02 2018</p> |
|--|---|

4 | DESCRIPTION OF GOOD

“NESCAFÉ® DOLCE GUSTO® CHOCOCINO”

Based on the product specifications, process flowchart, and sample submitted, subject article is composed of chocolate capsules and milk capsules. The chocolate capsules contain chocolate powder (sugar and cocoa), emulsifier, natural flavouring, and cinnamon while the milk capsules contain whole milk powder, sugar, and emulsifier. Packed in boxes containing eight (8) 16-g chocolate capsules and eight (8) 16-g milk capsules, subject article is designed to be served using the NESCAFÉ® Dolce Gusto® machine to produce hot chocolate drink.



5 | REASONS FOR CLASSIFICATION

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

In view thereof, subject article is classified under AHTN 2017 subheadings 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

MARILOU P. MENDOZA
Chairperson



Republic of the Philippines
TARIFF COMMISSION



18-00559

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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 2106.90.98 MFN – 1% ad valorem ATIGA – Zero | 18-543 |
| | 3 DATE ISSUED |
| | OCT 05 2018 |

4 DESCRIPTION OF GOOD

“FLAVOR MILK TEA POWDER (25 kg)”

Based on the ingredient list, process flowchart, and sample submitted, subject article is a milk tea flavouring preparation in the form of a powder, consisting of maltodextrin, gum arabic, glyceryl triacetate (triacetin), nature-identical flavouring substances, and natural flavouring substances. Packed in 25-kg bags, subject article is used as a raw material in the manufacture of powdered tea-flavoured drinks.

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

Mari Lou P. Mendoza

MARILOU P. MENDOZA
Chairperson



2018-10-031 P.23



REPUBLIC OF THE PHILIPPINES

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

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| 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 | | 18-568 |
| | | 3 | DATE ISSUED |
| | | | OCT 05 2018 |

4 DESCRIPTION OF GOOD

“ROAST CHICKEN FLAVOR (25 kg)”

Based on the ingredient listing, process flow diagram, and sample submitted, subject article is a flavouring preparation in the form of a brown powder. It is composed of salt, monosodium glutamate, corn maltodextrin, hydrogenated palm oil, disodium inosinate, disodium guanylate, mono- and diglycerides of fatty acids, and flavouring preparations. Packed in 25-kg boxes, subject article is an ingredient used to impart roast chicken flavour in food preparations.

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
MARILOU P. MENDOZA
Chairperson

2018-10-031 P.24



REPUBLIC OF THE PHILIPPINES

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

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| 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 | | 18-573 |
| | | 3 | DATE ISSUED |
| | | | OCT 05 2018 |

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| 4 | DESCRIPTION OF GOOD |
| | <p>“ROAST BEEF FLAVOR (25 kg)”</p> <p>Based on the ingredient listing, process flow diagram, and sample submitted, subject article is a flavouring preparation in the form of a brown powder. It is composed of salt, monosodium glutamate, corn maltodextrin, tapioca starch, caramel colour, disodium inosinate, disodium guanylate, mono- and diglycerides of fatty acids, and flavouring preparations. Packed in 25-kg boxes, subject article is an ingredient used to impart roast beef flavour in food preparations.</p> |

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| 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 style="text-align: right;">FOR THE COMMISSION</p> <div style="text-align: right; margin-top: 20px;"> MARILOU P. MENDOZA Chairperson </div> |



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REPUBLIC OF THE PHILIPPINES

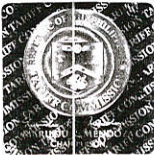

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

| | | | |
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| 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 | | 18-581 |
| | | 3 | DATE ISSUED |
| | | | OCT 02 2018 |

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| 4 | DESCRIPTION OF GOOD |
| | <p>“YOGHURT FLAVOR LIQUID (20 kg)”</p> <p>Based on the certificate of product composition, process of manufacture, and sample submitted, subject article is a flavouring preparation in the form of yellow liquid containing triacetin, flavorings, water, and propylene glycol. To be imported in 20-kg containers, subject article is used as a raw material in the manufacture of ready-to-drink yoghurt beverages.</p> |

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| 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.</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>MariLou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p> |
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2018-10-080 P-13



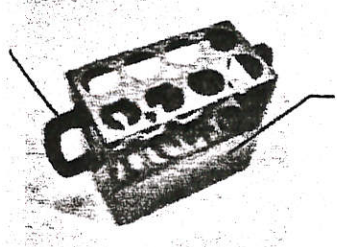
REPUBLIC OF THE PHILIPPINES



TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

| | | | |
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| 1 | AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| | AHTN 9027.90.10 MFN - Zero | | 18-556 |
| | | 3 | DATE ISSUED |
| | | | OCT 05 2018 |

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|----------|---|
| 4 | DESCRIPTION OF GOOD |
| | “FOSS™ TUBE RACK FOR EIGHT (8) DIGESTION TUBE” |
| | <p>Based on the technical note and brochure submitted, subject article is a rack designed for use with Labtec™ DT208 Digester, an instrument used in wet-chemical analysis of substances. The rack is composed of a metallic frame (with eight (8) holes for accommodating eight (8) tubes) with two (2) plastic handles on the sides. Subject article is loaded into the Labtec™ DT208 Digester and holds the tubes in place during sample analysis operation.</p> |
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| 5 | REASONS FOR CLASSIFICATION |
| | <p>Heading 90.27 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, wet-chemical analysers for the determination of inorganic or organic components of liquids, e.g., traces of metals, phosphates, nitrates, chlorides or integral parameters such as “Chemical Oxygen Demand” (COD) and “Total Organic Carbons” (TOC). Subject to the provisions of Notes 1 and 2 to this Chapter, the heading also covers parts and accessories identifiable as being solely or principally for use with the above-mentioned instruments and apparatus.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 9027.90.10, with a Most Favoured Nation (MFN) rate of duty of zero.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> |
| | <p>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p> |
| |  <div style="text-align: center;">  Republic of the Philippines TARIFF COMMISSION 18-00569 </div> |

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REPUBLIC OF THE PHILIPPINES



TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

| | | | |
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| 1 | AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| | AHTN 9027.90.10 MFN - Zero | | 18-557 |
| | | 3 | DATE ISSUED |
| | | | OCT 05 2018 |

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| 4 | DESCRIPTION OF GOOD |
| | “FOSS™ ALUMINIUM EXTRACTION CUP” |
| | <p>Based on the technical note and brochure submitted, subject article is a cup designed for use with Soxtec™ 8000 fat extraction system, an instrument used in total fat analysis. The cup is made from aluminium and holds sample specimens during the extraction and analysis process.</p> |
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| 5 | REASONS FOR CLASSIFICATION |
| | <p>Heading 90.27 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, wet-chemical analysers for the determination of inorganic or organic components of liquids, e.g., traces of metals, phosphates, nitrates, chlorides or integral parameters such as “Chemical Oxygen Demand” (COD) and “Total Organic Carbons” (TOC). Subject to the provisions of Notes 1 and 2 to this Chapter, the heading also covers parts and accessories identifiable as being solely or principally for use with the above-mentioned instruments and apparatus.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 9027.90.10, with a Most Favoured Nation (MFN) rate of duty of zero.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> |
| | <p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p> |
| |   <p>18-00570</p> |

2018-10-030 P.15





REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

| | | | |
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| 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 | | 18-562 |
| | | 3 | DATE ISSUED |
| | | | OCT 12 2018 |

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| 4 | DESCRIPTION OF GOOD |
| | “HONEY POWDER (25 kg)” |
| | Based on the certificate of composition, manufacturing process flowchart, and sample submitted, subject article is a cream-coloured powder with characteristic taste and sweet aroma. It is a flavouring preparation consisting of dextrose, honey, maltodextrin, modified starch, and honey flavour. Packed in 25-kg boxes, subject article is used as a raw material in the manufacture of breakfast cereals. |

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| 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><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p> |
| |   <p>Republic of the Philippines TARIFF COMMISSION 18-00584</p> |

2018-10-030 P-14



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 ACFTA - Zero | | | 18-563 |
| | | | 3 | DATE ISSUED |
| | | | | OCT 12 2018. |

4 DESCRIPTION OF GOOD

“FRENCH VANILLA FLAVOR (20 kg)”

Based on the certificate of composition, manufacturing process flowchart, and sample submitted, subject article is a white free-flowing powder with characteristic taste and sweet aroma. It is a flavouring preparation consisting of dextrose, nature-identical flavouring substances, artificial flavouring substances, silicon dioxide, and natural flavouring substances. Packed in 20-kg boxes, 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) and ASEAN-China Free Trade Area (ACFTA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “D” and “E”, respectively.

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

FOR THE COMMISSION

Mari Lou P. Mendoza
MARILOU P. MENDOZA
Chairperson



2018-10-030 P.17



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

| | | | | | | | | | | | | | | | |
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| 1 | AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY | | 2 | TCC (AR) NO. | | | | | | | | | | | |
| | <table style="margin: 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 style="text-align: center;">AHTN</td> <td style="text-align: center;">2101.12.99A</td> <td style="text-align: center;">2101.12.99B</td> </tr> <tr> <td style="text-align: center;">MFN</td> <td style="text-align: center;">30% ad valorem</td> <td style="text-align: center;">45% ad valorem</td> </tr> <tr> <td style="text-align: center;">ATIGA</td> <td style="text-align: center;">Zero</td> <td style="text-align: center;">Zero</td> </tr> </table> | | <u>In - Quota</u> | <u>Out- Quota</u> | AHTN | 2101.12.99A | 2101.12.99B | MFN | 30% ad valorem | 45% ad valorem | ATIGA | Zero | Zero | | 18-566 |
| | <u>In - Quota</u> | <u>Out- Quota</u> | | | | | | | | | | | | | |
| AHTN | 2101.12.99A | 2101.12.99B | | | | | | | | | | | | | |
| MFN | 30% ad valorem | 45% ad valorem | | | | | | | | | | | | | |
| ATIGA | Zero | Zero | | | | | | | | | | | | | |
| | | | 3 | DATE ISSUED | | | | | | | | | | | |
| | | | | OCT 05 2018 | | | | | | | | | | | |

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| 4 | DESCRIPTION OF GOOD |
| | <p>“NESCAFÉ® DOLCE GUSTO® CAFÉ AU LAIT (160 g)”</p> <p>Based on the product specifications and sample submitted, subject article is a coffee mix preparation, in powder form, containing soluble coffee, whole milk powder, stabilizers, and emulsifier 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 “café au lait” coffee.</p> |



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| 5 | REASONS FOR CLASSIFICATION |
| | <p>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.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheadings 2101.12.99A and 2101.12.99B, 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”.</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> |



2018-10-030 P-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 2106.90.91 MFN – 7% ad valorem ATIGA – Zero | | 18-569 |
| | | 3 | DATE ISSUED |
| | | | OCT 12 2018 |

4 DESCRIPTION OF GOOD

“CLOUD POWDER (20 kg)”

Based on the certificate of composition, technical data sheet, process flowchart, and sample submitted, subject article is a clouding agent in the form of white powder. It is composed of maize maltodextrin, nature-identical flavourings, titanium dioxide, gum arabic, calcium phosphates, and silicon dioxide. Packed in 20-kg boxes, subject article is to be used as a raw material in the manufacture of powdered juice drinks.

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 2106.90.91, 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



18-00585

2018-10-030 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 2104.10.99 MFN - 15% ad valorem ACFTA - Zero | | 18-582 |
| | | 3 | DATE ISSUED |
| | | | OCT 05 2018 |

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| 4 | DESCRIPTION OF GOOD |
| | <p>“MAGGI® CONCENTRATED LIQUID CHICKEN BOUILLON (1 kg)”</p> <p>Based on the pre-release validation form, ingredients list, manufacturing process flowchart, product label, and sample submitted, subject article is a yellow-brown liquid with chicken taste, matsutake flavor aftertaste, and distinct chicken aroma. It is composed of water, salt, flavor enhancers, sugar, chicken extract, thickeners, wheat products, chicken fat, maltodextrin, flavors, artificial color, dextrose, acidity regulator, palm olein, and emulsifier. Packed in 1-kg plastic bottles, subject article is used as a base for chicken soups, braising sauces, and stir-fry dishes in Asian and Western cuisines.</p> |



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|----------|---|
| 5 | REASONS FOR CLASSIFICATION |
| | <p>Heading 21.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, soups and broths and preparations therefor. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this category includes, among others, preparations for soups or broths requiring only the addition of water, milk, etc. These products are generally based on vegetable products (vegetables, flour, starches, tapioca, pasta, rice, plant extracts, etc.), meat, meat extracts, fat, fish, crustaceans, molluscs or other aquatic invertebrates, peptones, amino-acids or yeast extract. They are generally put up as tablets, cakes, cubes, or in powder or liquid form.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2104.10.99, with a Most Favoured Nation (MFN) rate of duty of 15% 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>MariLou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p> |



Republic of the Philippines
TARIFF COMMISSION



18-00572

2018-10-030 P-20





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 | | | 18-584 |
| | | | 3 | DATE ISSUED |
| | | | | OCT 05 2018 |

| | |
|----------|--|
| 4 | DESCRIPTION OF GOOD |
| | “MACROGARD® 100% YEAST CELL WALL” |
| | <p>Based on the brochure, product data sheet, certificate of feed product registration from the Bureau of Animal Industry (BAI), certificate of analysis, and production flowchart submitted, subject article is a 100% autolyzed yeast cell wall, in the form of a powder, derived from baker's yeast <i>Saccharomyces cerevisiae</i>. It is obtained by autolysis of yeast cream followed by 1st stage centrifugation, digestion, 2nd stage centrifugation, heat treatment, drying, and sieving. Packed in 20-kg, 25-kg, 500-kg, 600-kg, 700-kg, 800-kg, and 900-kg bags, subject article is to be added to feeds for pets, livestock and aquatic organisms to enhance their natural defenses, reduce the risk and the severity of viral, bacterial, and parasitic diseases; and promote a better health status.</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, autolyzed 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 2106.90.99 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> |
| | <p>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p> |
| |   Republic of the Philippines TARIFF COMMISSION 18-00573 |

2018-10-030 P-21



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

| | | | |
|----------|--|----------|---------------------|
| 1 | AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| | AHTN 3923.21.99 MFN - 15% ad valorem ACFTA - 15% ad valorem | | 18-585 |
| | | 3 | DATE ISSUED |
| | | | OCT 11 2018 |

4 DESCRIPTION OF GOOD

“DOWNY® PLASTIC POUCH”

Based on the product specifications and sample submitted, subject article is a plastic pouch made from 12µ polyethylene terephthalate (PET), 15µ extrusion polyethylene (PE), 12µ vacuum metallized PET, and 170µ co-extrusion PE, sealed on all sides and fitted with a spout and a cap. Printed with the brand name and other product information, subject article is used for the retail packaging of 1.5 liters of fabric conditioner.



5 REASONS FOR CLASSIFICATION

Heading 39.23 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, articles for the conveyance or packing of goods, of plastics. The pertinent Harmonized System (HS) Explanatory Notes (EN) state this heading covers all articles of plastics commonly used for the packing or conveyance of all kinds of products. The articles covered include, among others, containers such as boxes, cases, crates, sacks and bags (including cones and refuse sacks), casks, cans, carboys, bottles and flasks.

In view thereof, subject article is classified under AHTN 2017 subheading 3923.21.99 with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 15% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”.

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

FOR THE COMMISSION

MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson



18-00577

2018-10-030 P-22



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

| | | | |
|----------|---|----------|---------------------|
| 1 | 2017 AHTN CODE AND 2018 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| | AHTN 8707.90.90 MFN – 20% ad valorem | | 18-595 |
| | | 3 | DATE ISSUED |
| | | | OCT 12 2018 |

| | | | | | | | | | | | | | |
|--------------------------------------|--|---------------------------|---------|-----------------|----|------------------------|-----|------------------------|------------|-----------------|-------|--------------------------------------|-----------------------|
| 4 | DESCRIPTION OF GOOD | | | | | | | | | | | | |
| | “HEERING 90 CHICK CARRIER VAN” | | | | | | | | | | | | |
| | <p>Based on the brochure and technical specifications submitted, subject article is a vehicle body designed to be permanently mounted on a 6 x 2 lorry (truck) chassis for the transport of day-old poultry chicks. The highly insulated body is equipped with a back-up generator, a heavy-duty lift, light-emitting diode (LED) clearance lights, and temperature sensors for operating ventilation, heating, and cooling functions suitable for maintaining chicks within their thermal neutral zone during transportation. Subject article has the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>Maximum Capacity (chicks)</td> <td style="text-align: center;">100,000</td> </tr> <tr> <td>Generator (kVA)</td> <td style="text-align: center;">37</td> </tr> <tr> <td>Fuel capacity (litres)</td> <td style="text-align: center;">500</td> </tr> <tr> <td>Temperature range (°C)</td> <td style="text-align: center;">-40 to +45</td> </tr> <tr> <td>Net Weight (kg)</td> <td style="text-align: center;">6,500</td> </tr> <tr> <td>External Dimensions (l x h x w) (mm)</td> <td style="text-align: center;">9,600 x 2,690 x 2,600</td> </tr> </table> | Maximum Capacity (chicks) | 100,000 | Generator (kVA) | 37 | Fuel capacity (litres) | 500 | Temperature range (°C) | -40 to +45 | Net Weight (kg) | 6,500 | External Dimensions (l x h x w) (mm) | 9,600 x 2,690 x 2,600 |
| Maximum Capacity (chicks) | 100,000 | | | | | | | | | | | | |
| Generator (kVA) | 37 | | | | | | | | | | | | |
| Fuel capacity (litres) | 500 | | | | | | | | | | | | |
| Temperature range (°C) | -40 to +45 | | | | | | | | | | | | |
| Net Weight (kg) | 6,500 | | | | | | | | | | | | |
| External Dimensions (l x h x w) (mm) | 9,600 x 2,690 x 2,600 | | | | | | | | | | | | |

| | |
|----------|--|
| 5 | REASONS FOR CLASSIFICATION |
| | <p>Heading 87.07 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers not only bodies designed to be mounted on a chassis, but also bodies for vehicles without chassis (in which case the body itself supports the engine and axles); it further includes unit construction bodies in which certain elements of the chassis are incorporated in the body.</p> <p>The heading covers a wide range of bodies for various types of vehicles (e.g., passenger vehicles, lorries (trucks) and special purpose vehicles). They are generally made of steel, lightweight alloys, wood or plastics.</p> <p>They may be completely equipped (e.g., with all their fittings and accessories such as dashboards, boots (trunks), seats and cushions, mats, luggage racks and electrical fittings).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8707.90.90, with a Most Favoured Nation (MFN) rate of duty of 20% 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>18-00580</p> |

2018-10-030 P-23



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

| | | | |
|----------|--|----------|---------------------|
| 1 | AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY | 2 | TCC (AR) NO. |
| | AHTN 2106.90.98 MFN - 1% ad valorem ATIGA - Zero | | 18-596 |
| | | 3 | DATE ISSUED |
| | | | OCT 12 2018 |

4 DESCRIPTION OF GOOD

“TASTEGEM FLAVOR (20 kg)”

Based on the certificate of product composition, process of manufacture, and sample submitted, subject article is a flavouring preparation in the form of an off-white powder containing natural flavouring complexes, natural flavouring substances, tapioca maltodextrin, maize maltodextrin, gum arabic, medium chain triglycerides, and ethyl alcohol. To be imported in 20-kg boxes, subject article is used as a raw material in the manufacture of ready-to-drink yoghurt beverages.

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

MARILOU P. MENDOZA
Chairperson

