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REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**

06 January 2017

## MEMORANDUM:

TO : All District and Sub-port Collectors  
All Chiefs, Formal Entry Division  
And Formal Entry Division Personnel

RE : Tariff Commission Circulars

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization Act (Republic Act 10863), the Tariff Commission issued an Advance Rulings (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) covering the period, 22 December 2016, for various imported articles, and the same were submitted and reviewed by this Office, summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2012 AHTN CODE	RATE OF DUTY
16-209A	VEM DAMPER (PANEL TYPE)"	7308.90.20	MFN – 3% ad valorem PJEPA – Zero AJCEPA - Zero
16-249A	"VISCOELASTIC COUPLING DAMPER"	7308.90.20	MFN 3% Ad Valorem PJEPA Zero* AJCEPA Zero*
16-328	"POWERCELL YEAST POWDER"	2309.90.20	MFN 1% ad valorem ACFTA Zero*
16-331	"CEMENT CLINKER"	2523.10.90	MFN – Zero ATIGA- Zero*
16-332	"CEMENT CLINKER"	2523.10.90	MFN – Zero ATIGA- Zero*
16-336	"PEPTAMEN"	2106.90.96	MFN –N 7% Ad Valorem
16-334	"SYNCROWAX HGLC-PA-(MH)"	3404.90.90	MFN 1% Ad Valorem
16-337	"CISCO TELEPRESENCE™ MX300 G2"	8517.62.59	MFN Zero ATIGA Zero

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

For your information and guidance and strict compliance.

**Atty. EDWARD JAMES A. DY BUCO**  
Deputy Commissioner  
Assessment and Operations Coordinating Group

cc: COMMISSIONER OF CUSTOMS

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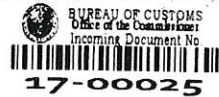
REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

23 December 2016

BUREAU OF CUSTOMS  
OFFICE OF THE COMMISSIONER  
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**COMMISSIONER NICANOR E. FAELDON**  
Bureau of Customs  
Port Area, Manila



Dear **Commissioner Faeldon**:

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863), this Commission is pleased to furnish your good Office with original copies of its Advance Rulings on Tariff Classification with TCC (AR) Nos. 16-209A, 16-249A, 16-328, 16-331, 16-332, 16-334, 16-336, and 16-337, together with their respective brochures/technical literature, issued on 22 December 2016.

Thank you.

Very truly yours,

*MariLou P. Mendoza*

**MARILOU P. MENDOZA**  
Chairperson



Encl: As stated.

cc: The Secretary  
Department of Finance  
Manila

# 2017-01-0009

REPUBLIC OF THE PHILIPPINES  
BUREAU OF CUSTOMS  
OFFICE OF DEPUTY COMMISSIONER  
ASSESSMENT OPERATIONS COORDINATING GROUP  
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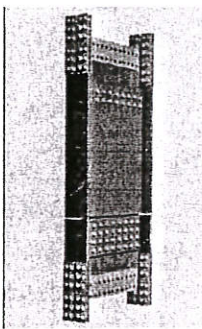
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REPUBLIC OF THE PHILIPPINES

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

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>2012 AHTN CODE AND RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
			16-209A
		<b>3</b>	<b>DATE ISSUED</b>
	AHTN 7308.90.20 MFN - 3% ad valorem PJEPA - Zero AJCEPA - Zero		DEC 22 2016

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p align="center"><b>“VEM DAMPER (PANEL TYPE)”</b></p> <p>Based on the brochure and additional information submitted, i.e., video of installation instruction, subject article is a prefabricated, panel type, structural vibration damper. Visco-Elastic Material (VEM) Damper consists of a core plate (H-shape steel), and layers of steel plates and visco-elastic material laminated alternately. Subject article is to be bolted onto the steel columns of structures to lessen and dampen the vibrations in the building.</p> 

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 73.08 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers structures and parts of structures, of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes state that the heading covers complete or incomplete metal structures, well as parts of structures. For the purpose of this heading, these structures are characterised by the fact that once they are put in position, they generally remain in that position. They are usually made up from bars, rods, tubes, angles, shapes, sections, sheets, plates, “wide flats” including so-called universal plates, hoop, strip, forgings or castings, by riveting, bolting, welding, etc.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 7308.90.20, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem, and Philippine-Japan Economic Partnership Agreement (PJEPA) and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “JP” or “AJ”, respectively.</p> <p>This ruling supersedes TCC No. 16-209, issued on 30 September 2016.</p> <p align="right">FOR THE COMMISSION <i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> Chairperson</p>





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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	AHTN 2523.10.90 MFN - Zero ATIGA - Zero	2	TCC (AR) NO.
				16-331
			3	DATE ISSUED
			DEC 22 2016	

4	DESCRIPTION OF GOOD
	<p style="text-align: center;"><b>"CEMENT CLINKER"</b></p> <p>Based on the SGS certificate and sample submitted, subject article is a semi-finished product in the form of dark grey nodules produced by sintering limestone and alumino-silicate materials such as clay during the cement kiln stage. Available in bulk, it is ground to a fine powder and used in the production of Type 1P blended cement.</p> 

5	REASONS FOR CLASSIFICATION
	<p>Heading 25.23 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that portland cement is obtained by firing limestone containing in its natural state, or mixed artificially with, a suitable proportion of clay. Other materials such as silica, alumina or iron bearing substances may also be added. As a result of the firing process, semi-finished products known as clinkers are obtained. These clinkers are subsequently ground to produce Portland cement, which may incorporate additives and accelerators to modify its hydraulic properties.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 2523.10.90, with a Most Favoured Nation (MFN) and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin Form "D".</p> <p style="text-align: right;">FOR THE COMMISSION <i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> Chairperson</p>



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REPUBLIC OF THE PHILIPPINES



TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<p>AHTN 2523.10.90 MFN - Zero ACFTA - Zero</p>		16-332	
		3	DATE ISSUED
		DEC 22 2016	

4	DESCRIPTION OF GOOD
<p align="center"><b>“CEMENT CLINKER”</b></p> <p>Based on the SGS certificate and sample submitted, subject article is a semi-finished product in the form of dark grey nodules produced by sintering limestone and alumino-silicate materials such as clay during the cement kiln stage. Available in bulk, it is ground to a fine powder and used in the production of Type 1P blended cement.</p>	
	

5	REASONS FOR CLASSIFICATION
<p>Heading 25.23 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that portland cement is obtained by firing limestone containing in its natural state, or mixed artificially with, a suitable proportion of clay. Other materials such as silica, alumina or iron bearing substances may also be added. As a result of the firing process, semi-finished products known as clinkers are obtained. These clinkers are subsequently ground to produce Portland cement, which may incorporate additives and accelerators to modify its hydraulic properties.</p>	
<p>In view thereof, subject article is classified under 2012 AHTN subheading 2523.10.90, with a Most Favoured Nation (MFN) and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin Form “E”.</p>	
<p align="right">FOR THE COMMISSION</p>	
<p align="right"><i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> Chairperson</p>	
<p align="center">           Republic of the Philippines  <b>TARIFF COMMISSION</b>            16-00106       </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>2012 AHTN CODE AND RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3404.90.90 MFN - 1% ad valorem		16-334
		<b>3</b>	<b>DATE ISSUED</b>
			DEC 22 2016

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“SYNCROWAX HGLC-PA-(MH)”</b>
	<p>Based on the safety data sheet, product catalog, product composition, certificate of analysis and sample submitted, subject article is a cosmetic grade synthetic wax containing a mixture of propane-1,2,3-triyl tridocosanoate and glycerides, C18-36. It is in the form of waxy solid with characteristic odour and has dropping point value of 71 °C. Imported in 125kg pails, it is used as structure builder, crystallinity modifier and emulsion stabiliser in different cosmetic products like lipsticks, balms, 2-in-1 creams and stick foundations, eye shadow, blusher and colour pencils, sunscreen sticks, deodorant sticks, and hair styling creams.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 34.04 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers artificial waxes and prepared waxes. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state this heading covers artificial waxes (sometimes known in industry as “synthetic axes”) and prepared waxes, as defined in Note 5 to this Chapter, which consist of or contain relatively high molecular weight organic substances and which are not separate chemically defined compounds. These waxes are, among others, chemically produced organic products of a waxy character, whether or not water-soluble. Waxes of heading 27.12, produced synthetically or otherwise (e.g., Fischer-Tropsch waxes consisting essentially of hydrocarbons) are, however, excluded. Water-soluble waxy products having surface-active properties are also excluded (heading 34.02).</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 3404.90.90 with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</p>
	<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	  16-00107

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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>2012 AHTN CODE AND RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2106.90.96 MFN - 7% ad valorem		16-336
		<b>3</b>	<b>DATE ISSUED</b>
			<b>DEC 22 2016</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“PEPTAMEN®”</b>
	<p>Based on the certificate of ingredients and sample submitted, subject article is a peptide-based formula composed of maltodextrin, whey protein, sucrose, triglycerides, potato starch, rapeseed oil, minerals, emulsifier, and vitamins, among others. Packed in 400 gram (net weight) cans, it is used as a complete peptide diet for people (10 years old onwards) who cannot digest or absorb nutrients from conventional food and people with fat malabsorption. It is suitable for use as sole source of nutrition or as a supplement via tube feeding or oral administration.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 21.06 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that provided that they are not covered by any heading of the Nomenclature, this heading covers, among others, preparations for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk, etc.), for human consumption.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 2106.90.96, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.</p>
	<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	 <p>Republic of the Philippines TARIFF COMMISSION</p> <p>16-00108</p>



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

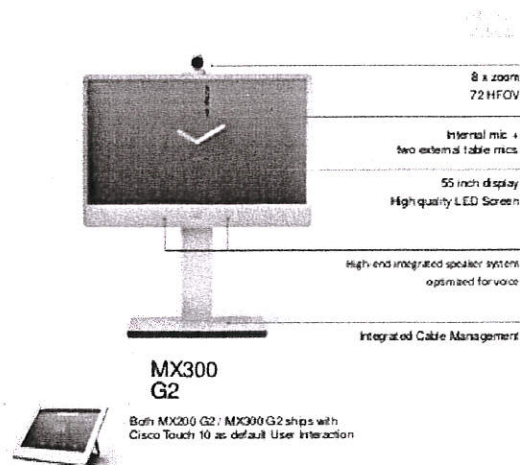
Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>2012 AHTN CODE AND RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8517.62.59</b>		<b>16-337</b>
	<b>MFN – Zero</b>	<b>3</b>	<b>DATE ISSUED</b>
	<b>ATIGA - Zero</b>		<b>DEC 22 2016</b>

**4 DESCRIPTION OF GOOD**

**“CISCO TELEPRESENCE™ MX300 G2”**

Based on the technical specifications submitted, subject article is a video conference system consisting of a main unit, a 10-inch projective capacitive touch screen user interface, two (2) microphones and cables (DVI-I to VGA, 3.5-mm jack audio, LAN and power). The fully integrated main unit includes a 55-inch liquid crystal display (LCD) monitor, codec, camera, microphone and loudspeakers. Its conference codec enables the transmission and reception of voice, video and other data through connection to the Ethernet. Data received is displayed on the monitor for verbal communication and visual representations. It is primarily used in teleconferencing. Subject article may be imported with optional floor stand, wall mount or wheel base fixtures.



**5 REASONS FOR CLASSIFICATION**

Heading 85.17 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that other communication apparatus includes apparatus which allows for the connection to a wired or wireless communication network or the transmission or reception of speech or other sounds, images or other data within such a network.

In view thereof, subject article is classified under 2012 AHTN subheading 8517.62.59, with Most Favoured Nation (MFN) rate of duty of zero and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.

FOR THE COMMISSION

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