

2017-01-040

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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

23 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) issued on 13 January 2017, 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
16-339	"BLOW MOLD FIGURAL CONTAINER"	9503.00.99	MFN – 10% Ad Valorem ACFTA – Zero*
16-343	"SUF-266 STIMULATION UTILITY FLOAT HIGH-RATE TRANSFER TRAILER"	8413.19.00	MFN – 1% ad valorem
16-354	"NIACIN"	2936.29.00	MFN – 1% ad valorem AIFTA – 1% ad valorem*
17-001	"SWEETENED DEPROTEINIZED WHEY POWDER (35/65)"	0404.10.00	MFN - 1% ad valorem 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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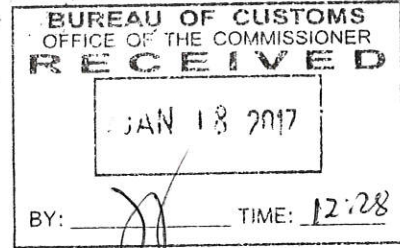
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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

17 January 2017



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. 16-339, 16-343, 16-354, and 17-001, together with their respective brochures/ technical literature, issued on 13 January 2017.

Thank you.

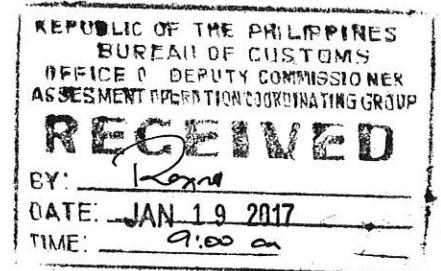
Very truly yours,

MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson

Encl: As stated.

cc: The Secretary
Department of Finance
Manila



2017-01-0121

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

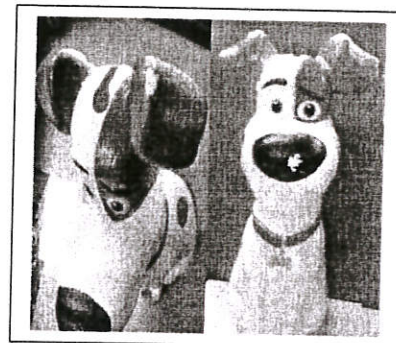
Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 9503.00.99 MFN - 10% ad valorem ACFTA - Zero		16-339
		3	DATE ISSUED
			JAN 13 2017

4	DESCRIPTION OF GOOD
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"Blow Mold Figural Container"

Based on the information and sample submitted, subject article is a two-piece blow molded polypropylene container in the shape of a dog named "Max" from the movie "Pets". It weighs 175 gm, measures approximately 10 inches tall, and can hold 22 ounces of liquid. It has a slot starting on the top of the head and extended up to the back of the head, that can be used to hold a straw and receive coins. Subject article advocates an advertising message for the amusement of children familiar with the figure. Hence, it can be used as a bottle for drinking water or beverage or as a coin bank.



5	REASONS FOR CLASSIFICATION
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Heading 95.03 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, other toys. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers other toys. This group covers toys intended essentially for the amusement of persons (children or adults).

In view thereof, subject article is classified under 2012 AHTN subheading 9503.00.99 with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and ASEAN China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E".



17-00008

FOR THE COMMISSION

MariLou P. Mendoza
MARILOU P. MENDOZA
 Chairperson



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8413.19.00 MFN - 1% ad valorem		16-343
		3	DATE ISSUED
			JAN 13 2017

4	DESCRIPTION OF GOOD
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“SUF-266 STIMULATION UTILITY FLOAT HIGH-RATE TRANSFER TRAILER”

Based on the product brochure and general specifications submitted, subject article is a pump assembly mounted on a two axle fifth-wheel tractor. It is driven by a Detroit Series 60 engine rated 600 hp at 1,800 rpm. The pump is equipped with a Mission Magnum 14x12 XP with a 20-inch impeller rated at 1,700 rpm (max) and it comes with manifold and piping. It features an integrated flowmeter, pneumatic-operated actuation for clutch control, an air bleed option at high point to assist priming, and a standard 4-pin Jupiter port for frequency single output. It is used to transfer fluid from one unit to another.

5	REASONS FOR CLASSIFICATION
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Heading 84.13 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, pumps for liquids, whether or not fitted with a measuring device. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the heading also includes delivery pumps equipped with measuring or price-calculating mechanisms such as are used for supplying petrol or oil in garages, and also pumps specially designed for use with other machines, vehicles, etc. (including petrol, oil or water pumps for internal combustion engines, and pumps for man-made textile fibre spinning machines).

In view thereof, subject article is classified under 2012 AHTN subheading 8413.19.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

FOR THE COMMISSION

MARILOU P. MENDOZA
Chairperson



17-00005



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 2936.29.00 MFN - 1% ad valorem AIFTA - 1% ad valorem	2	TCC (AR) NO.
				16-354
			3	DATE ISSUED
			JAN 13 2017	

4	DESCRIPTION OF GOOD
<p>“NIACIN”</p> <p>Based on the product label submitted, subject article is a Niacin (Nicotinic Acid) powder with 99.5% (min) purity. It is indicated for the prevention and treatment of Niacin deficiency in poultry and swine. Packed in 25 kg bags, it is administered at a dosage of 25 to 60 mg/kg of feeds.</p>	

5	REASONS FOR CLASSIFICATION
<p>Heading 29.36 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the heading includes, among others, vitamin PP and derivatives thereof used primarily as vitamins. Vitamin PP is the anti-pellagra vitamin essential for growth, oxidations, cellular respiration, protein and carboxyhydrate metabolism. It includes, among others, nicotinic acid (INN) pyridine-β-carboxylic acid, niacin). Animal sources (e.g., liver, kidney, fresh meat of mammals and certain kinds of fish) and vegetable sources (brewers' yeast, cereal germs and pericarp, etc.). Obtained synthetically. Colourless crystals, soluble in alcohol, liposoluble; relatively stable to heat and oxidation.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 2936.29.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and ASEAN-India Free Trade Area (AIFTA) rate of duty of 1% ad valorem, subject to submission of Certificate of Origin (CO) Form "AI".</p>	
<p>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>	
  17-00006	

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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 0404.10.00 MFN - 1% ad valorem ATIGA - Zero	2 TCC (AR) NO. 17-001 3 DATE ISSUED JAN 13 2017
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4 DESCRIPTION OF GOOD

“SWEETENED DEPROTEINIZED WHEY POWDER (35/65)”

Based on the raw material specifications, manufacturing process, and certificate of analysis from the Sugar Regulatory Administration (SRA) submitted, subject article is composed of deproteinized whey powder and sugar, in the form of slightly cream coloured, free-flowing powder having a clean, sweet, typically milky flavour and odour. It has a 63.84% sucrose and 27.80% lactose content. Packed in 25 kg multi-kraft paper bag with inner polyethylene liner, it is used as raw material in producing sweetened liquid condensed creamer.

5 REASONS FOR CLASSIFICATION
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Heading 04.04 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, whey, whether or not concentrated or containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers whey (i.e., the natural constituents of milk which remain after the fat and casein have been removed) and modified whey. These products may be in liquid, paste or solid (including frozen) form, and may be concentrated (e.g., in powder) or preserved. Apart from natural milk constituents and the additives mentioned in the General Explanatory Note to this Chapter, the products of this heading may also contain added sugar or other sweetening matter.

Subheading Note 1 to Chapter 04 states that For the purposes of subheading 0404.10, the expression “modified whey” means products consisting of whey constituents, that is, whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.

In view thereof, subject article is classified under 2012 AHTN subheading 0404.10.00, 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”.

FOR THE COMMISSION

MARILOU P. MENDOZA

Chairperson



17-00007