



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

28 February 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 from February 21 to 23, 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	
16-361	"CP SHRIMP WONTON SOUP"	1902.20.30	MFN – 15% Ad Valorem	ATIGA – Zero*
16-369	"CP EASY SNACKS ROASTED MEXICAN WING STICK"	1602.32.90A	MFN – 40% Ad Valorem	ATIGA – Zero*
16-372	"CP EASY SNACK MEXICAN WINGS"	1602.32.90A	MFN – 40% Ad Valorem	ATIGA – Zero*
17-010	"MALKIST® CHOCOLATE CRACKER SANDWICH"	1905.31.20	MFN – 15% Ad Valorem	ATIGA – Zero*
17-016	"SEAGRAM'S® 7 WHISKEY LIQUEUR"	2208.70.00	MFN – 10% Ad Valorem	ATIGA – Zero*
17-023	"LG MULTI-SPLIT CEILING CONCEALED DUCT INDOOR UNIT MODEL: AMNC12GB1A2"	8415.90.19	MFN – 10% Ad Valorem	AKFTA – Zero*
17-031	"XALATAN® 50mcg/ml"	3004.39.00	MFN – 1% Ad Valorem	
17-033	"WOW COFFEE – BLANCA, PRE-MIX COFFEE"		IN-QUOTA AHTN 2101.12.90A MFN 30% Ad Valorem ATIGA Zero	OUT-QUOTA 2101.12.90B 45% Ad Valorem 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

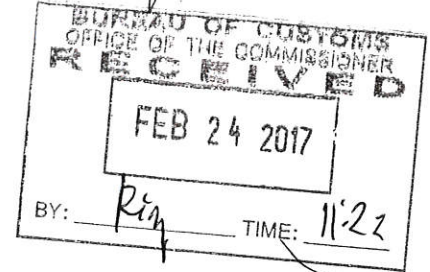
cc: COMMISSIONER OF CUSTOMS

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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION



23 February 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. 16-361, 16-369, 16-372, 17-016, 17-023, 17-031, and 17-033, together with their respective brochures/technical literature, issued from 21 February 2017 to 23 February 2017.

Thank you.

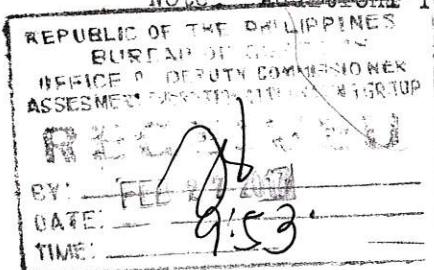
Very truly yours,

MARILOU P. MENDOZA
Chairperson

Encl: As stated.

cc: The Secretary
Department of Finance
Manila

Note: Additional TCC 17-010 dated 21 February 2017









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 1902.20.30 MFN - 15% ad valorem ATIGA - Zero			16-361
		3	DATE ISSUED
		FEB 23 2017	
4	DESCRIPTION OF GOOD		
<p style="text-align: center;">"CP SHRIMP WONTON SOUP"</p> <p>Based on the brochure submitted, subject article is a soup preparation consisting of square pasta stuffed with shrimp (wonton), and soup powder concentrates packed in a bowl. Before serving as a hot soup, water is poured into the bowl up to the indicated line, together with the wonton and the soup powder, and cooked in a microwave oven for 2 to 2.3 minutes.</p> <div style="text-align: right;">  </div>			
5	REASONS FOR CLASSIFICATION		
<p>Heading 19.02 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that pasta of this heading may be cooked, stuffed with meat, fish, cheese or other substances in any proportion or otherwise prepared (e.g., as prepared dishes containing other ingredients such as vegetables, sauce, meat). Cooking serves to soften the pasta without changing its basic original form.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 1902.20.30 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> <div style="text-align: right; margin-top: 20px;"> FOR THE COMMISSION  MARILOU P. MENDOZA Chairperson </div> <div style="text-align: left; margin-top: 20px;">   17-00028 </div>			

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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 1602.32.90A MFN - 40% ad valorem ATIGA - Zero		16-369
		3	DATE ISSUED
			FEB 23 2017

4	DESCRIPTION OF GOOD
	<p align="center">“CP Easy Snacks Roasted Mexican Wing Stick”</p> <p>Based on the information submitted, subject article is a frozen, roasted chicken wing stick. The chicken wing (98%) is marinated, oven roasted at $\geq 85^{\circ}\text{C}$ and frozen at $\leq -18^{\circ}\text{C}$. Subject article is reheated in the microwave for 4-5 minutes before serving.</p> 

5	REASONS FOR CLASSIFICATION
	<p>Note 2 to Chapter 16 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) states that food preparations fall in this Chapter provided that they contain more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight.</p> <p>Heading 16.02 of the same Nomenclature covers other prepared or preserved meat, meat offal or blood. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers all prepared or preserved meat, meat offal or blood of the kind falling in this Chapter, except sausages and similar products (heading 16.01), meat extracts and meat juices (heading 16.03). Further, food preparations (including so-called “prepared meals”) of this heading contains more than 20 % by weight of meat, meat offal or blood.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 1602.32.90A with a Most Favoured Nation (MFN) rate of duty of 40% 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 align="right">FOR THE COMMISSION <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p>   <p align="center">17-00033</p>






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 1602.32.90A MFN – 40% ad valorem ATIGA – Zero		16-372	
		3	DATE ISSUED
		FEB 23 2017	
4	DESCRIPTION OF GOOD		
“CP EASY SNACK MEXICAN WINGS”			
<p>Based on the sample, brochure and product literature submitted, subject article is frozen, pre-cooked, seasoned and battered chicken wings. The chicken wings (76%) are marinated, battered, breaded, fried and then frozen. Packed in sealed plastic pouches with a net weight of 350 grams, subject article is deep-fried (5-6 minutes), air-fried (9-10 minutes) or oven toasted (9-10 minutes) before serving.</p>			
			
5	REASONS FOR CLASSIFICATION		
<p>Note 2 to Chapter 16 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) states that food preparations fall in this Chapter provided that they contain more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 19.02 or to the preparations of heading 21.03 or 21.04.</p> <p>Heading 16.02 of the 2012 AHTN covers other prepared or preserved meat, meat offal or blood. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers, among others, meat and meat offal prepared or preserved by other processes not provided for in Chapter 2 or heading 05.04, including those merely covered with batter or bread crumbs, truffled, seasoned (e.g., with both pepper and salt) or finely homogenized.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 1602.32.90A, with a Most Favoured Nation (MFN) rate of duty of 40% 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>			
 Republic of the Philippines TARIFF COMMISSION 17-00029		FOR THE COMMISSION  MARILOU P. MENDOZA Chairperson	

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

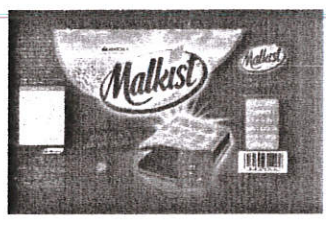
Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1905.31.20 MFN – 15% ad valorem ATIGA – Zero		17-010
		3	DATE ISSUED
			FEB 21 2017

4 DESCRIPTION OF GOOD

“MALKIST® CHOCOLATE CRACKER SANDWICH”

Based on the product label and specifications submitted, subject article is a chocolate filled cracker sandwich. The cracker is made of wheat flour, vegetable oil, cassava starch, glucose, milk powder, yeast, butter, malt extract, sugar, salt, leavening agent and, vitamin premix. The chocolate filling is made of vegetable oil, sugar, milk powder, maltodextrin, cocoa powder, malt powder, emulsifier, and nature-identical, and artificial flavours. It is packed in 24 g polypropylene plastic wrappers.



Wrapper Design

5 REASONS FOR CLASSIFICATION

Heading 19.05 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers, among others, sweet biscuits, which are fine bakers' wares with long-keeping qualities and a base of flour, sugar or other sweetening matter and fat (these ingredients constituting at least 50 % of the product by weight), whether or not containing added salt, almonds, hazelnuts, flavouring, chocolate, coffee, etc. The water content of the finished product must be 12 % or less by weight and the maximum fat content 35 % by weight (fillings and coatings are not to be taken into consideration in determining these contents). Commercial biscuits are not usually filled, but they may sometimes contain a solid or other filling (sugar, vegetable fat, chocolate, etc.). They are almost always industrially manufactured products.

In view thereof, subject article is classified under 2012 AHTN subheading 1905.31.20 with 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”.

FOR THE COMMISSION

MariLou P. Mendoza
MARILOU P. MENDOZA
 Chairperson






REPUBLIC OF THE PHILIPPINES

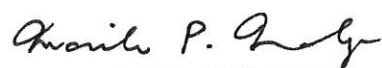


TARIFF COMMISSION

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 2208.70.00 MFN - 10% ad valorem ATIGA - Zero		17-016
		3	DATE ISSUED
			FEB 23 2017

4	DESCRIPTION OF GOOD
	“SEAGRAM'S® 7 WHISKEY LIQUEUR”
	<p>Based on the product specification and method of manufacturing submitted, subject article is a spirituous beverage with an alcoholic strength of 27.5% by volume, in the form of clear, light red liquid. It is composed of water, neutral spirit (96%) (rectified spirit), American whiskey, sugar, caramel and flavors. Subject article is marketed in 700 ml and 1000 ml clear glass bottles, with label containing product name and information.</p> <div style="text-align: right;">  </div>

5	REASONS FOR CLASSIFICATION
	<p>Heading 22.08 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, spirits, liqueurs and other spirituous beverages. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers, whatever their alcoholic strength, among others, liqueurs and cordials. Liqueurs and cordials, being spirituous beverages to which sugar, honey or other natural sweeteners and extracts or essences have been added (e.g., spirituous beverages produced by distilling, or by mixing, ethyl alcohol or distilled spirits, with one or more of the following: fruits, flowers or other parts of plants, extracts, essences, essential oils or juices, whether or not concentrated).</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 2208.70.00, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem, and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.</p> <div style="text-align: right;"> <p>FOR THE COMMISSION</p>  <p>MARILOU P. MENDOZA Chairperson</p> </div> <div style="text-align: left; margin-top: 20px;">  <p>Republic of the Philippines TARIFF COMMISSION</p>  <p>17-00031</p> </div>






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 8415.90.19		17-023
	MFN – 10% ad valorem	3	DATE ISSUED
	AKFTA – Zero		FEB 23 2017

4	DESCRIPTION OF GOOD												
	“LG MULTI-SPLIT CEILING CONCEALED DUCT INDOOR UNIT Model: AMNC12GB1A2”												
	<p>Based on the technical information submitted, subject article is an indoor unit of a “split-type” air conditioning machine, consisting of the evaporator coil, temperature controls, fan and air vent. It is designed for multiple indoor unit connection and concealed ceiling installation distributing air thru ducts and diffusers. It is to be connected through electrical wiring and tubing to the outdoor unit (i.e., compressor, condenser, fan, expansion valve, and other components). Subject article is designed to provide cooled and conditioned air in homes, offices, and other similar closed spaces. Its specifications are:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">Product Code</th> <th style="width: 15%;">Cooling capacity (kW)</th> <th style="width: 15%;">Power supply (V/Hz)</th> <th style="width: 15%;">Maximum air circulation (m³/min)</th> <th style="width: 15%;">Net dimension W x H x D (mm)</th> <th style="width: 20%;"></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">AMNC12GB1A2</td> <td style="text-align: center;">3.52</td> <td style="text-align: center;">230/50-60</td> <td style="text-align: center;">9.5</td> <td style="text-align: center;">820 x 575 x 190</td> <td style="text-align: center;"></td> </tr> </tbody> </table>	Product Code	Cooling capacity (kW)	Power supply (V/Hz)	Maximum air circulation (m ³ /min)	Net dimension W x H x D (mm)		AMNC12GB1A2	3.52	230/50-60	9.5	820 x 575 x 190	
Product Code	Cooling capacity (kW)	Power supply (V/Hz)	Maximum air circulation (m ³ /min)	Net dimension W x H x D (mm)									
AMNC12GB1A2	3.52	230/50-60	9.5	820 x 575 x 190									

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.15 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. The machines may also comprise elements for the purification of air. They are used for air conditioning, among others, offices, homes, public halls, etc.</p> <p>Further subheading 8415.90 includes both indoor and outdoor units for split-system air conditioning machines of subheading 8415.10 when presented separately. The units are designed to be connected by electrical wiring and copper tubing through which refrigerant passes between the indoor and outdoor units.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 8415.90.19 with Most Favoured Nation (MFN) rate of duty of 10% 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>

FOR THE COMMISSION

MariLou P. Mendoza
MARILOU P. MENDOZA



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 3004.39.00 MFN - 1% ad valorem	2	TCC (AR) NO.
				17-031
			3	DATE ISSUED
			FEB 23 2017	

4 DESCRIPTION OF GOOD

"XALATAN® 50mcg/ml"

Based on the certificate of product registration from the Food and Drug Administration (FDA), product prescription, and product label submitted, subject article is an ophthalmic solution containing latanoprost (50 mcg/ml). Latanoprost is a prostaglandin F_{2α} analogue indicated for the treatment of glaucoma. Subject article is a clear and colourless liquid, packed in polyethylene containers equipped with dropper tips, inner screw caps, and tamper-evident over caps.

5 REASONS FOR CLASSIFICATION

Heading 30.04 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers medicaments consisting of mixed or unmixed products, provided they are in packings for retail sale for therapeutic or prophylactic use. This refers to products (for example, sodium bicarbonate and tamarind powder) which, because of their packing and, in particular, the presence of appropriate indications (statement of disease or condition for which they are to be used, method of use or application, statement of dose, etc.) are clearly intended for sale directly to users (private persons, hospitals, etc.) without repacking, for the above purposes.

In view thereof, subject article is classified under 2012 AHTN subheading 3004.39.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

FOR THE COMMISSION

MariLou P. Mendoza
MARILOU P. MENDOZA
 Chairperson



17-00030

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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.
		<u>In-Quota</u>	<u>Out-Quota</u>		17-033
	AHTN	2101.12.90A	2101.12.90B	3	DATE ISSUED
MFN	30% ad valorem	45% ad valorem	FEB 23 2017		
ATIGA	Zero	Zero			

4 DESCRIPTION OF GOOD

“WOW COFFEE – BLANCA, PRE-MIX COFFEE”

Based on the product description, ingredient list and certificate of analysis submitted, subject article is a coffee mix in powder form. It contains non-dairy creamer, sugar, whey powder, instant coffee, flavoring substances, stabiliser and anti-caking agent. Packed in 25 kg kraft bags, subject article is to be dried to eliminate moisture and repacked into sachets for commercial retail.

5 REASONS FOR CLASSIFICATION

Heading 21.01 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) 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 (ENs) state that the heading covers, among others, preparations with a basis of the coffee, tea or maté extracts, essences or concentrates. These are preparations based on extracts, essences or concentrates of coffee, tea or maté (and not on coffee, tea or maté themselves), and include extracts, etc., with added starches or other carbohydrates.

In view thereof, subject article is classified under 2012 AHTN subheadings 2101.12.90A and 2101.12.90B, 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) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.

FOR THE COMMISSION

MariLou P. Mendoza

MARILOU P. MENDOZA

Chairperson



17-00032