



Republic of the Philippines
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
Manila

Boyo
MASTER COPY

26 April 2017

MEMORANDUM:

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

RE : Tariff Commission Circulars

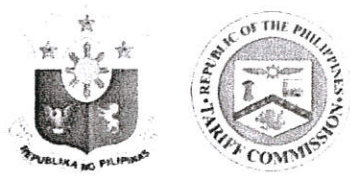
Pursuant to the provisions of Section 1603 (f) of the Customs Modernization Act (Republic Act 10863), the Tariff Commission issued an Advance Rulings (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued from 11 April 2017 to 18 April 2017, for various imported articles, and the same were submitted and reviewed by this Office, summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2012 AHTN CODE	RATE OF DUTY
17-013	"HEETS BRAND, ELECTRICALLY HEATED TOBACCO PRODUCT (EHTP)"	2403.99.90B	MFN - 3% Ad Valorem
17-025	"LG MULTI-V OUTDOOR UNIT"	8415.90.19	MFN - 10% Ad Valorem AKFTA - Zero*
17-053	"DDW CARAMEL COLOUR LIQUID 056"	1702.90.40	MFN - 3% Ad Valorem ACFTA - Zero*
17-044	"PAPER BLANKS 12oz. DD COLD CUP (00155-254)"	4823.90.30	MFN- 1% Ad Valorem ACFTA- 1% Ad Valorem
17-055	"CARAMEL COLOR LIQUID 055"	1702.90.40	MFN - 3% Ad Valorem ACFTA - Zero*
17-057	"DDW BURNT SUGAR LIQUID 785"	1702.90.99	MFN - 3% Ad Valorem
17-060	"BM SOLB 40 RH (PEG 40 HYDROGENATED CASTOR OIL)"	3402.13.90	MFN - 3% Ad Valorem
17-062	"BIOLUMEN"	2309.90.20	MFN - 1% Ad Valorem
17-067	"HOT MELT ADHESIVE:768D2"	3506.91.00	MFN - 5% Ad Valorem
17-068	"HOT MELT ADHESIVE:301A"	3506.91.00	MFN - 5% Ad Valorem
17-073	"COMPOSITE PAPERBOARD (COLOR: WHITE OR BLACK)"	4807.00.00	MFN - 1% Ad Valorem ACFTA- 1% Ad Valorem
17-074	"DE HEUS PIGLET 60"	2309.90.20	MFN - 1% Ad Valorem ATIGA - Zero*
17-075	"DE HEUS CHICK 10"	2309.90.20	MFN - 1% Ad Valorem ATIGA - Zero*
17-076	"DE HEUS PIGLET 45"	2309.90.20	MFN - 1% Ad Valorem ATIGA - Zero*
17-082	"FEATHER TRIMMING KNIFE HANDLE, MODEL: F-80HL"	3926.90.99	MFN - 15% Ad Valorem PJEPA - 1% Ad Valorem AJCEPA - 1% Ad Valorem
17-085	"FEATHER MICROTOME BLADE: HIGH PROFILE"	8208.90.00	MFN - 1% Ad Valorem AJCEPA- Zero* PJEPA - Zero*
17-089	"HEARTLIGHT 100% PURE CANOLA OIL"	1514.19.90	MFN - 3% Ad Valorem
17-090	"ROYU JUNCTION/UTILITY BOXES"	3926.90.99	MFN - 15% Ad Valorem ACFTA - Zero*
17-092	"STERILE AQUASONIC 100 ULTRASOUND TRANSMISSION GEL"	3006.70.00	MFN - 1% Ad Valorem
17-104	"FORMYCINE GOLD PX"	3808.94.90	MFN - 3% Ad Valorem
17-113	"WHOLE RED PIMENTOS (CAPRI and MOLINERA BRANDS)"	2005.99.10	MFN - 10% Ad Valorem
*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).			

For your information, guidance and strict compliance.

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

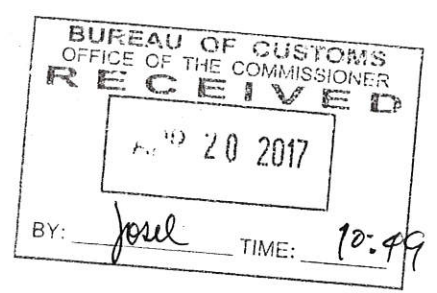
2017-05-002 P.2



MASTER COPY

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

20 April 2017



COMMISSIONER NICANOR E. FAELDON
Bureau of Customs
Port Area, Manila

Dear Commissioner Faeldon:



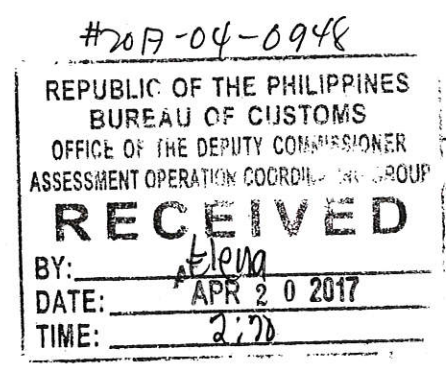
Pursuant to the provisions of Section 1603 (f) of the Cusstoms Modernization and Tariff Act (Republic Act 10863), this Commission is pleased to furnish your good Office with original copies of its Advance Rulings on Tariff Classification with TCC (AR) Nos. 17-013, 17-025, 17-044, 17-053, 17-055, 17-057, 17-060, 17-062, 17-067, 17-068, 17-073, 17-074, 17-075, 17-076, 17-082, 17-085, 17-089, 17-090, 17-092, 17-104, and 17-113, together with their respective brochures/technical literature, issued from 11 April 2017 to 18 April 2017.

Thank you.

Very truly yours,

MariLou P. Mendoza
MARILOU P. MENDOZA
Chairperson

Encl: As stated.



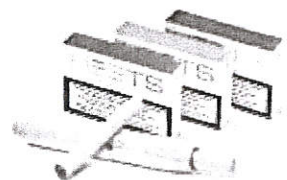



cc: *The Secretary*
Department of Finance
Manila



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 2403.99.90B MFN – 3% ad valorem		17-013
		3	DATE ISSUED
			APR 11 2017

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“HEETS BRAND, ELECTRICALLY HEATED TOBACCO PRODUCT (EHTP)”</p> <p>Based on the product specifications and sample submitted, subject article is an electronically heated tobacco product (EHTP). EHTP is a specially processed tobacco with two (2) filter sections, designed specifically and exclusively for use with the Electronically Heated Tobacco System (EHTS). It is constructed with a tobacco plug, which is made from a reconstituted tobacco sheet, a hollow acetate tube, a polymer film and a mouthpiece filter. The plug is wrapped in a co-laminated aluminium plug wrap. The whole is wrapped with an outer paper and a mouth end paper over the area that is puffed by the smoker. It is packed in cartons containing 20 pieces (in two 10-piece bundles).</p> <div style="text-align: right;">  </div>
5	REASONS FOR CLASSIFICATION
	<p>Heading 24.03 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, other manufactured tobacco and manufactured tobacco substitutes. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the heading includes other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 2403.99.90B with Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p>  <p>MARILOU P. MENDOZA Chairperson</p> </div> <div style="text-align: center; margin-top: 20px;">   <p>17-00078</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 AHTN 8415.90.19 MFN - 10% ad valorem AKFTA - Zero	2	TCC (AR) NO. 17-025
		3	DATE ISSUED APR 12 2017

4 DESCRIPTION OF GOOD

"LG MULTI-V OUTDOOR UNIT"

Based on the brochure submitted and available information on the web, subject articles are outdoor units of an air conditioning machine consisting of compressor, fan, inverter, piping connections, and other parts and components. These are to be connected to multiple evaporator (indoor) units forming a multi-split system, which are not included in the subject article. Subject articles are available in the following models and specifications:



Model	Cooling Capacity (output) (kW)	Dimensions (W x H x D)	Net weight (kg)	Power Supply (φ, V, Hz)
ARUV025GSD0	7.2	870 x 655 x 320	45	1, 220-240, 50
ARUV030GSD0	9.2	950 x 834 x 330	59	1, 220-240, 50
ARUV040GSD0	11	950 x 834 x 330	59	1, 220-240, 50
ARUV050GSD0	14.5	950 x 834 x 330	66	1, 220-240, 50
ARUV060GSD0	17	950 x 1,170 x 330	79	1, 220-240, 50

5 REASONS FOR CLASSIFICATION

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 parts, wherein in accordance with the provisions of Note 2 (b) to Section XVI, include separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.

In view thereof, subject articles are classified under 2012 AHTN subheading 8415.90.19 with a 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".

FOR THE COMMISSION

MARILOU P. MENDOZA

Chairperson

5th Floor, Philippine Heart Center MAB, East Avenue, Diliman, 1101 Quezon City, Philippines

Tel. Nos. (632) 929-1964 / (632) 926-8731 / (632) 926-7476 • PHC Trunkline (632) 925-2401 to 50 local 3501 to 3512

Fax No. (632) 921-7960 • E-mail Address: info@tariffcommission.gov.ph • Website: http://www.tariffcommission.gov.ph





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 1702.90.40 MFN – 3% ad valorem ACFTA – Zero		17-053
		3	DATE ISSUED
			APR 11 2017

4	DESCRIPTION OF GOOD
	“DDW CARAMEL COLOUR LIQUID 056”
	<p>Based on the information and manufacturing flowchart submitted, subject article is a colour additive. It is made from natural caramelized corn syrup in the form of dark brown, Class IV, double strength, acid proof, water soluble liquid. It has an absorbance ratio of 0.235 – 0.265 (@610 nm; 0.1 (w/v) 610 nm) and a pH value of 2.75 – 3.05. Subject article is packed in 250 kg drums and used to colour food and beverage products.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 17.02 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, caramel. The pertinent Explanatory Notes (ENs) 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. Depending on the manufacturing process, a whole series of products is obtained ranging from caramelised sugars (or molasses) proper with a sugar content, calculated on the dry product, which is usually high (of the order of 90 %), to “colouring” caramels, with a very low sugar content. 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 2012 AHTN subheading 1702.90.40 with Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN-China Free Trade Area rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.</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
	 17-00083



Copy
MASTER COPY

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 1702.90.99 MFN - 3% ad valorem	2	TCC (AR) NO.
				17-057
			3	DATE ISSUED
			APR 11 2017	

4	DESCRIPTION OF GOOD
<p align="center">"DDW BURNT SUGAR LIQUID 785"</p> <p>Based on the product specifications, process flow chart and sample submitted, subject article is a burnt sugar with CAS No. 8028-89-5, in the form of dark brown, water soluble, viscous liquid. It is produced from corn syrup through a series of processes including cooking beyond caramelization point. Packed in 25 kg pails, it is used primarily as flavouring for food and beverage products.</p>	

5	REASONS FOR CLASSIFICATION
<p>Heading 17.02 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, sugar syrups not containing added flavouring or colouring matter. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers syrups of all sugars (including lactose syrups and aqueous solutions other than aqueous solutions of chemically pure sugars of heading 29.40), provided they do not contain added flavouring or colouring matter.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 1702.90.99, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p>	
<div style="display: flex; justify-content: space-between;"> <div style="text-align: center;">  <p>Republic of the Philippines TARIFF COMMISSION</p>  <p>17-00084</p> </div> <div style="text-align: right;"> <p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p> </div> </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 3402.13.90 MFN - 3% ad valorem		17-060
		3	DATE ISSUED
			APR 11 2017

4 DESCRIPTION OF GOOD**“BM SOLB 40 RH (PEG 40 HYDROGENATED CASTOR OIL)”**

Based on the product specifications and production process flow diagram submitted, subject article is an ethoxylated hydrogenated castor oil in the form of a paste at 20°C. It consists of ≥97% polyethylene glycol (PEG) 40 hydrogenated castor oil and ≤3% water and acts as a non-ionic oil-in-water emulsifier and solubilizer. It is used in the production of aqueous cosmetic preparations such as solubilizers and tonics. Subject article is packed in 50 kg plastic drums.

5 REASONS FOR CLASSIFICATION

Heading 34.02 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, organic surface-active agents (other than soap). The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that organic surface-active agents are capable of adsorption at an interface; in this state they display a number of physico-chemical properties, particularly surface activity (e.g., reduction of surface tension, foaming, emulsifying, wetting), which is why they are usually known as “surfactants”. Organic surface-active agents may be, among others, non-ionic, in which case they do not produce ions in an aqueous solution. Their solubility in water is due to the presence in the molecules of functional groups which have a strong affinity for water. Examples are: products of the condensation of fatty alcohols, fatty acids or alkylphenols with ethylene oxide; ethoxylates of fatty acid amides.

In view thereof, subject article is classified under 2012 AHTN subheading 3402.13.90 with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

FOR THE COMMISSION

MARILOU P. MENDOZA
 Chairperson

 Republic of the Philippines
 TARIFF COMMISSION


17-00081



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 2309.90.20 MFN - 1% ad valorem		17-062
		3	DATE ISSUED
			APR 12 2017

4	DESCRIPTION OF GOOD
	“BIOLUMEN”
	<p>Based on the technical specifications, brochure, sample, and certificate of product registration from the Bureau of Animal Industry (BAI), subject article is an esterified butyric acid in the form of white fine granules. It is composed of mono- and diglycerides, tri-glycerides of butyric acid, and E551a (silicic acid, precipitated and dried). With an indicated dosage and administration of 1-2 kg per ton of feed, subject article is used to enhance digestion, improve animal performance, and as a feed preservative. It is packed in kraft bags of a net weight of 25 kg.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 23.09 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed, among others, to achieve a palatable daily diet by supplementing the basic farm-produced feed with organic or inorganic substances (supplementary feed), among others, preparations for use in making the complete feeds or supplementary feeds. These preparations, known in trade as “premixes”, are, generally speaking, compound compositions consisting of a number of substances (sometimes called additives) the nature and proportions of which vary according to the animal production required. These substances are, among others, those which improve digestion and, more generally, ensure that the animal makes good use of the feeds and safeguard its health: vitamins or provitamins, amino-acids, antibiotics, coccidiostats, trace elements, emulsifiers, flavourings and appetisers, etc.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 2309.90.20, 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>MARILOU P. MENDOZA Chairperson</p>
	 <p>Republic of the Philippines TARIFF COMMISSION</p>  <p>17-00089</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 3506.91.00 MFN - 5% ad valorem		17-067
		3	DATE ISSUED
			APR 18 2017

4	DESCRIPTION OF GOOD
	<p>“HOT MELT ADHESIVE: 768D2”</p> <p>Based on the material safety data sheet (MSDS) and sample submitted, subject article is composed of an ethylene vinyl acetate (EVA) resin, petroleum resin, rosin ester, wax and anti-oxidant, in the form of yellow granules. Being an EVA-based hot melt adhesive, it is applied at a temperature of 110-180 °C and is used in the manufacture of corrugated boxes, tin cans, bottles and plastics. It is packed in 8 kg containers.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 35.06 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, prepared glues and other prepared adhesives, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers, among others, prepared glues and other prepared adhesives, not covered by a more specific heading in the Nomenclature, including preparations specially formulated for use as adhesives, consisting of polymers or blends thereof of headings 39.01 to 39.13 which, apart from any permitted additions to the products of Chapter 39 (fillers, plasticisers, solvents, pigments, etc.), contain other added substances not falling in that Chapter (e.g., waxes).</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 3506.91.00, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem.</p>
	<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p>MARILOU P. MENDOZA</p> <p>Chairperson</p>
	 <p>Republic of the Philippines TARIFF COMMISSION</p>  <p>17-00097</p>



REPUBLIC OF THE PHILIPPINES

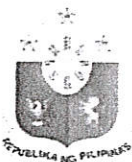
TARIFF COMMISSION

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 3506.91.00 MFN - 5% ad valorem		17-068
		3	DATE ISSUED
			APR 18 2017

4	DESCRIPTION OF GOOD
	“HOT MELT ADHESIVE: 301A”
	<p>Based on the certificate of material safety data sheet (MSDS), sample, and technical specifications submitted, subject article is composed of ethylene vinyl acetate (EVA), tackifier resin and hydrocarbon wax, and is in the form of yellow flakes. Being an EVA resin-based hot melt adhesive, it is applied at a temperature of 150-180°C in the manufacture of corrugated boxes, tin cans, bottles and plastics. Subject article is packed in 25 kg paper bags.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 35.06 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, prepared glues and other prepared adhesives, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers, among others, prepared glues and other prepared adhesives, not covered by a more specific heading in the Nomenclature, including preparations specially formulated for use as adhesives, consisting of polymers or blends thereof of headings 39.01 to 39.13 which, apart from any permitted additions to the products of Chapter 39 (fillers, plasticisers, solvents, pigments, etc.), contain other added substances not falling in that Chapter.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 3506.91.00, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem.</p>
	<p>FOR THE COMMISSION</p> <p>MARILOU P. MENDOZA Chairperson</p>
	 17-00098







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 4823.90.30 MFN - 1% ad valorem ACFTA - 1% ad valorem		17-044
		3	DATE ISSUED
			APR 18 2017

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“PAPER BLANKS 12oz DD Cold Cup (00155-254)”</p> <p>Based on the sample and production flowchart submitted, subject article is a die-cut, trapezoidal, polyethylene (PE) coated paperboard printed with McDonald's name and logo. It is cut to shape and will be formed into a 12 oz paper cup upon addition of the bottom part (imported separately).</p> <div style="text-align: right;">  </div>
5	REASONS FOR CLASSIFICATION
	<p>Heading 48.23 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading includes, among others, paper and paperboard, cellulose wadding and webs of cellulose fibres, not covered by any of the previous headings of this Chapter, cut to shape other than rectangular (including square).</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 4823.90.30 with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem, and ASEAN-China Free Trade Area (ACFTA) rate of duty of 1% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”.</p> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p>  MARILOU P. MENDOZA Chairperson </div> <div style="text-align: left; margin-top: 20px;">   17-00096 </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	AHTN 4807.00.00 MFN - 1% ad valorem ACFTA - 1% ad valorem	2	TCC (AR) NO.
				17-073
			3	DATE ISSUED
			APR 12 2017	

4	DESCRIPTION OF GOOD																
<p align="center">“COMPOSITE PAPERBOARD (COLOR: WHITE OR BLACK)”</p> <p>Based on the product specifications, production flow diagram, and samples submitted, subject article is a flat, lightweight, composite board consisting of an extruded polystyrene foam core (170 g/m²), laminated with high impact polystyrene (HIPS) on both sides, and bonded with white or black card paper at the top and bottom (157 g/m² each). It is used as a display or printing board in advertising, in gift box making, in packaging food, and as backing for picture frames, among others. Subject article is to be imported in the following sizes:</p> <table border="1"> <thead> <tr> <th>Color</th> <th>Dimension (t x w x l) (mm)</th> <th>Color</th> <th>Dimension (t x w x l) (mm)</th> </tr> </thead> <tbody> <tr> <td rowspan="5">White</td> <td>5 x 508 x 813</td> <td rowspan="5">Black</td> <td>5 x 508 x 813</td> </tr> <tr> <td>5 x 407 x 508</td> <td>5 x 254 x 407</td> </tr> <tr> <td>5 x 1220 x 813</td> <td></td> </tr> <tr> <td>5 x 813 x 1016</td> <td></td> </tr> <tr> <td>5 x 1220 x 2440</td> <td></td> </tr> </tbody> </table>		Color	Dimension (t x w x l) (mm)	Color	Dimension (t x w x l) (mm)	White	5 x 508 x 813	Black	5 x 508 x 813	5 x 407 x 508	5 x 254 x 407	5 x 1220 x 813		5 x 813 x 1016		5 x 1220 x 2440	
Color	Dimension (t x w x l) (mm)	Color	Dimension (t x w x l) (mm)														
White	5 x 508 x 813	Black	5 x 508 x 813														
	5 x 407 x 508		5 x 254 x 407														
	5 x 1220 x 813																
	5 x 813 x 1016																
	5 x 1220 x 2440																

5	REASONS FOR CLASSIFICATION
<p>Heading 48.07 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers paper and paperboard made by sticking two or more layers of paper or paperboard together with the aid of an adhesive. These products can be made from paper or paperboard of any quality and the bonding material may be of animal, vegetable or mineral origin (e.g., dextrin, glue, tar, gum, asphalt, latex).</p> <p>Further, composite paper and paperboard in which the bonding medium also acts as waterproofing material (e.g., tarred duo-kraft) are included in this heading, as are also paper and paperboard which are internally reinforced with bitumen, tar, asphalt, textile or other material (e.g., textile or metal gauze, plastics), provided the essential character of the products remains that of paper or paperboard. These products are principally used as waterproof wrapping. The finer qualities of composite papers and paperboards, in which the laminated character is not readily apparent, are used for printing or stationery. Others are used for box-making or bookbinding.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 4807.00.00 with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 1% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”.</p>	

FOR THE COMMISSION



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 style="text-align: center;">AHTN 2309.90.20 MFN - 1% ad valorem ATIGA - Zero</p>			17-074
		3	DATE ISSUED
		APR 12 2017	

4 DESCRIPTION OF GOOD

“DE HEUS PIGLET 60”

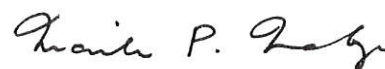
Based on product brochure and certification, certificate of analysis, certificate of feed product registration from the Bureau of Animal Industry (BAI), and video submitted, as well as the results of the farm visit conducted by this Commission, subject article is a milk protein supplement for piglets 46 to 60 days old, in the form of brown pellets. It is composed of extruded corn, processed soybean, sweet whey, mold inhibitor, anti-oxidant, vitamin premix, and mineral premix. Packed in 25 kg laminated sacks, it is given on top of the complete feeds at a dosage of 75-100 g/day in order to supplement the nutrient deficiencies in a ration or improve the nutritive value of the piglet feed.

5 REASONS FOR CLASSIFICATION

Heading 23.09 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers, among others, preparations for supplementing (balancing) farm-produced feed (feed supplements). Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced animal diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients. Although, qualitatively, these preparations have much the same composition as those described in complete feed, they are distinguished by a relatively high content of one particular nutrient.

In view thereof, subject article is classified under 2012 AHTN subheading 2309.90.20, 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




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 2309.90.20 MFN - 1% ad valorem ATIGA - Zero		17-075
		3	DATE ISSUED
			APR 12 2017

4 DESCRIPTION OF GOOD

"DE HEUS CHICK 10"

Based on the product specifications, certificate of analysis, certificate of feed product registration from the Bureau of Animal Industry and sample submitted, subject article is a feed protein supplement, containing processed soya, canola, mold inhibitor, antioxidant, vitamin premix and mineral premix. It is added at a rate of 10-20 grams per day on top of regular starter feeds as protein supplement for chicks 0-14 days old. Subject article is packed in 25 kg bags.

5 REASONS FOR CLASSIFICATION

Heading 23.09 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers, among others, preparations for supplementing (balancing) farm-produced feed (feed supplements). Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced animal diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients. Although, qualitatively, these preparations have much the same composition as those described in complete feeds, they are distinguished by a relatively high content of one particular nutrient.

In view thereof, subject article is classified under 2012 AHTN subheading 2309.90.20, 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


17-00090



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 2309.90.20 MFN - 1% ad valorem ATIGA - Zero		17-076
		3	DATE ISSUED
			APR 12 2017.

4 DESCRIPTION OF GOOD**"DE HEUS PIGLET 45"**

Based on the product specifications, certificate of feed product registration from the Bureau of Animal Industry (BAI), certificate of analysis, and sample submitted, subject article is a feed supplement for piglets 25 to 45 days old, in the form of brown pellets. It contains extruded corn, processed soybean, sweet whey, mold inhibitor, antioxidant, vitamin premix, and mineral premix. It is given on top of regular booster feeds at a rate of 50 to 100 grams per day/piglet. Packed in 25 kg laminated bags, subject article is designed to satisfy the nutrient deficiencies in a ration or improve the nutritive value of the total mixture of piglet feed.

5 REASONS FOR CLASSIFICATION

Heading 23.09 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers, among others, preparations for supplementing (balancing) farm-produced feed (feed supplements). Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced animal diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients. Although, qualitatively, these preparations have much the same composition as those described in complete feeds, they are distinguished by a relatively high content of one particular nutrient.

In view thereof, subject article is classified under 2012 AHTN subheading 2309.90.20 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





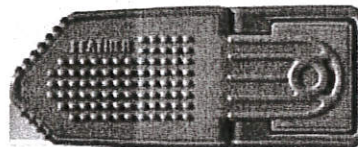
REPUBLIC OF THE PHILIPPINES




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 3926.90.99		17-082
	MFN - 15% ad valorem	3	DATE ISSUED
	PJEPA - 1% ad valorem		APR 11 2017
	AJCEPA - 1% ad valorem		

4	DESCRIPTION OF GOOD
	“FEATHER® TRIMMING KNIFE HANDLE, MODEL: F-80HL”
	<p>Based on the brochure and product specifications submitted, subject article is a 64.5 mm-long knife handle made from polyoxymethylene (POM) resin. It has fittings to securely fasten the blade and a mechanism for the blade's easy attachment and removal. It is designed for Feather® microtome blades. Subject article is packed in boxes containing five (5) handles.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 39.26 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers other articles of plastics and articles of other materials of headings 39.01 to 39.14. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers articles, not elsewhere specified or included, of plastics (as defined in Note 1 to the Chapter) or of other materials of headings 39.01 to 39.14. They include, among others, various other articles such as, among others, handles (of tools, knives, forks, etc.).</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 3926.90.99 with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem; and Philippines-Japan Economic Partnership Agreement (PJEPA) and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rates of duty of 1% ad valorem, subject to submission of Certificate of Origin (CO) Forms “JP” and “AJ”, respectively.</p>
	<p>FOR THE COMMISSION</p>  <p>MARILOU P. MENDOZA Chairperson</p>
	  17-00079



REPUBLIC OF THE PHILIPPINES

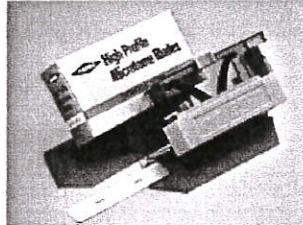
TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION
Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8208.90.00 MFN – 1% ad valorem AJCEPA – Zero PJEPA – Zero		17-085
		3	DATE ISSUED
			APR 12 2017

4 DESCRIPTION OF GOOD

“FEATHER® MICROTOME BLADE: HIGH PROFILE”

Based on the technical documents and sample submitted, subject article is a blade for rotary microtome machine. It has a dimension of 0.31 mm x 14 mm x 75.7 mm (T x W x L), made from resin coated, platinum spattered stainless steel. It comes with a plastic dispenser holding 50 blades and packed in a labelled paper box. Subject article is suitable for ribbon sectioning for rotary microtome machines used in cutting thin sections of paraffin embedded tissue blocks.



5 REASONS FOR CLASSIFICATION

Heading 82.08 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers knives and cutting blades, for machines or for mechanical appliances. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the heading includes knives or cutting blades, among others, for other machines or mechanical appliances, such as, among others, blades and knives for machines for cutting paper, textiles, plastics, etc.

In view thereof, subject article is classified under 2012 AHTN subheading 8208.90.00 with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) and Philippines-Japan Economic Partnership Agreement (PJEPA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “AJ” and/or “JP”, respectively.

FOR THE COMMISSION

MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson



1017-05-002 P.18



Copy
MASTER COPY


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 1514.19.90		17- 089
	MFN - 3% ad valorem	3	DATE ISSUED
		APR 12 2017	

4	DESCRIPTION OF GOOD
“HEARTLIGHT 100% PURE CANOLA OIL”	
<p>Based on the product label, photos, and certificate of analysis submitted, subject article is 100% pure canola oil. Packed in three (3) liter plastic bottles, it is produced by various processes including refining, bleaching, and deodorizing.</p>	
	

5	REASONS FOR CLASSIFICATION
<p>Heading 15.14 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading also covers low erucic acid rape seed oil and colza seed oil (which are produced from the low erucic acid oil bearing seeds of specially developed strains of rape or colza), e.g., canola oil or the European rape or colza oil “double zero”.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 1514.19.90, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p>	
<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>	
<p> Republic of the Philippines TARIFF COMMISSION</p> <p> 17-00093</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 3926.90.99 MFN – 15% ad valorem ACFTA – Zero		17-090
		3	DATE ISSUED
			APR 11 2017

4 DESCRIPTION OF GOOD

“ROYU® JUNCTION/UTILITY BOXES”

Based on the technical specifications submitted, subject articles are plastic enclosures for electrical wiring connections, to protect the connections and provide a safety barrier. These have the following specifications:

Product Code	Description	Material	Dimension	Illustration
RJB1	Junction Box	Orange, fire retardant polypropylene		
RJB2	Junction Box Cover w/ Screw			
RUB1	Utility Box	White, fire retardant polypropylene		
RUB2	Surface Utility Box			

Subject articles are designed for domestic or commercial electrical installations.



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 3006.70.00 MFN - 1% ad valorem		17-092
		3	DATE ISSUED
			APR 12 2017

4 DESCRIPTION OF GOOD**“STERILE AQUASONIC® 100 ULTRASOUND TRANSMISSION GEL”**

Based on the product information, safety data sheet, and sample submitted, subject article is a sterile water-soluble and non-staining ultrasound gel in the form of viscous, clear, pale yellow, aqueous gel. It is composed of polymer, humectant, preservatives, and reverse-osmosis water. Packed in 20 g overwrapped sterilized foil pouches, it is intended for sterile ultrasound procedures and where sterility is indicated.

**5 REASONS FOR CLASSIFICATION**

Heading 30.06 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers pharmaceutical goods specified in Note 4 to this Chapter. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers, among others, gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments. These preparations usually contain polyhydric alcohols (glycerol, propylene glycol, etc.), water and a thickener. They are generally used as a lubricant between parts of the body during physical examination (e.g., vaginal lubrication) or between the parts of the body and the surgeon's hands, gloves or medical instruments, for medical or veterinary purposes. They are also used as a coupling agent between the body and medical instruments (e.g., electrocardiograph, ultrasound scanner).

In view thereof, subject article is classified under 2012 AHTN subheading 3006.70.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

FOR THE COMMISSION

MARILOU P. MENDOZA
Chairperson



17-00095

2017-05-002 P. 21



Copy
MASTER COPY

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 3808.94.90 MFN - 3% ad valorem	2	TCC (AR) NO.
				17-104
			3	DATE ISSUED
			APR 12 2017	

4	DESCRIPTION OF GOOD
	<p align="center">“FORMYCINE® GOLD PX”</p> <p>Based on the product brochure, information as certified by the supplier, data sheet, sales specification, and certificate of product registration from the Bureau of Animal Industry (BAI) submitted, subject article is a mixture of formaldehyde, propionic acid, bentonite-montmorillonite, and silicic acid (precipitated and dried). It is in the form of white fine powder having a citric and spicy odour. Packed in 25 kg bags, it is used as a disinfectant and fungicidal premix for raw materials, feeds, and feed mill installations.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 38.08 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers). The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the products of heading 38.08 include, among others, disinfectants. Disinfectants are agents which destroy or irreversibly inactivate undesirable bacteria, viruses or other micro-organisms, generally on inanimate objects. Disinfectants are used, for example, in hospitals for cleaning walls, etc., or sterilising instruments. They are also used in agriculture for disinfecting seeds and in the manufacture of animal feeds to control undesirable micro-organisms. The group includes sanitisers, bacteriostats and sterilisers.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 3808.94.90, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p>
	<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	 <p>17-00091</p>





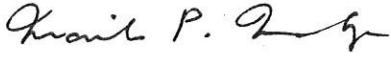


REPUBLIC OF THE PHILIPPINES

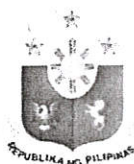
TARIFF COMMISSION

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 2005.99.10 MFN - 10% ad valorem		17-113
		3	DATE ISSUED
			APR 12 2017

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“WHOLE RED PIMIENTOS (CAPRI and MOLINERA® BRANDS)”</p> <p>Based on the certificate of analysis, product specifications, and samples submitted, subject articles are whole red pimientos preserved in aqueous solution of salt and citric acid (anti-oxidizing agent). Packed in 425 ml or 212 ml easy open cans, these are used as toppings for salads or as ingredients in cooking.</p> <div style="display: flex; justify-content: center; gap: 20px;">   </div>
5	REASONS FOR CLASSIFICATION
	<p>Heading 20.05 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that these products (other than vegetables prepared or preserved by vinegar or acetic acid of heading 20.01, frozen vegetables of heading 20.04 and vegetables preserved by sugar of heading 20.06) are classified in the heading when they have been prepared or preserved by processes not provided for in Chapter 7 or 11. Such products fall in the heading irrespective of the type of container in which they are put up (often in cans or other airtight containers). These products, whole, in pieces or crushed, may be preserved in water, in tomato sauce or with other ingredients ready for immediate consumption. They may also be homogenised or mixed together (salads).</p> <p>In view thereof, subject articles are classified under 2012 AHTN subheading 2005.99.10, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem.</p> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p>  <p>MARILOU P. MENDOZA Chairperson</p> </div> <div style="text-align: center; margin-top: 20px;">  <p>Republic of the Philippines TARIFF COMMISSION</p>  <p>17-00094</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 1702.90.40 MFN - 3% ad valorem ACFTA - Zero		17-055
		3	DATE ISSUED
			APR 11 2017

4 DESCRIPTION OF GOOD

"CAMEL COLOR LIQUID 055"

Based on the product specifications, process flow chart and sample submitted, subject article is 100% caramel colour with CAS No. 8028-89-5, in the form of dark brown, class IV, double strength, acid proof, water soluble liquid with a negative colloidal charge. Produced from corn syrup through a series of processes including caramelization, it is used to color food and beverage products.

5 REASONS FOR CLASSIFICATION

Heading 17.02 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, caramel. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers other sugars in solid form, sugar syrups and also artificial honey and caramel. 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. Depending on the manufacturing process, a whole series of products is obtained ranging from caramelised sugars (or molasses) proper with a sugar content, calculated on the dry product, which is usually high (of the order of 90 %), to " colouring " caramels, with a very low sugar content. 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.

In view thereof, subject article is classified under 2012 AHTN subheading 1702.90.40, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E".

FOR THE COMMISSION

Handwritten Signature
MARILOU P. MENDOZA
Chairperson

