

2017-05-07



Republic of the Philippines
Department of Finance
BUREAU OF CUSTOMS

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29 May 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 **May 19, 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
17-087	"PARKER PROTEX™ DISINFECTANT SPRAY"	3808.94.90	MFN – 3% Ad Valorem
17-088	"LIQUIPHOS® STRONG "	3004.90.99	MFN – 5% Ad Valorem
17-093	"TRANSEPTIC® CLEANSING SOLUTION"	3808.94.90	MFN – 3% Ad Valorem
17-102	"MCARE™ SPLINT (PRE CUT)"	9021.10.00	MFN – 1% Ad Valorem AKFTA – Zero
17-106	"Si 69®"	3911.90.00	MFN – 3% Ad Valorem ACFTA – Zero*
17-122	"DXN® REISHI MUSHROOM FOOD SUPPLEMENT POWDER"	1211.90.14	MFN – 3% Ad Valorem ATIGA – Zero*
17-127	"LG MULTI-V CEILING-CONCEALED TYPE INDOOR UNIT, MODEL: ARNU15GBHA2"	8415.90.19	MFN – 10% Ad Valorem AKFTA – Zero
17-130	"PARKER THERMASONIC® GEL WARMER"	8419.89.19	MFN – 1% Ad Valorem
17-133	"GIGASPEED® XL 3071E (CAT6) UNSHIELDED TWISTED PAIR (UTP) CABLE"	8544.49.19	MFN – Zero ATIGA – Zero ACFTA – Zero
17-164	"NUPRO™"	2309.90.20	MFN – 1% Ad Valorem

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

For your information and guidance and strict compliance.

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

cc: COMMISSIONER OF CUSTOMS

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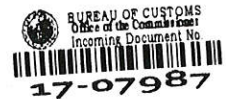


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TARIFF COMMISSION

BUREAU OF CUSTOMS
OFFICE OF THE COMMISSIONER
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BY: *Reim* TIME: *10:57*

22 May 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. 17-087, 17-088, 17-093, 17-102, 17-106, 17-122, 17-127, 17-130, 17-133, and 17-164, together with their respective brochures/technical literature, issued on 19 May 2017.

Thank you.

Very truly yours,

MariLou P. Mendoza
MARILOU P. MENDOZA
Chairperson



9:35 AM
#2017-05-56

Encl: As stated.

cc: The Secretary
Department of Finance
Manila

#2017-05-1234

REPUBLIC OF THE PHILIPPINES
BUREAU OF CUSTOMS
OFFICE OF THE DEPUTY COMMISSIONER
ASSESSMENT OPERATION COORDINATING GROUP
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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 3808.94.90 MFN – 3% ad valorem		17-087
		3	DATE ISSUED
			MAY 19 2017.

4	DESCRIPTION OF GOOD
	“PARKER PROTEX™ DISINFECTANT SPRAY”
	<p>Based on the material safety data sheet, technical brochure and sample submitted, subject article is a disinfectant spray that kills a wide range of bacteria, viruses and fungi. It is composed of dimethylammonium chloride, alcohol ethoxylates, dimethylbenzylammonium chloride, tetrasodium ethylenediamine tetraacetate, sodium metasilicate and water. Available in 12 oz and 32 oz triggered-spray bottles for retail sale, subject article is used to disinfect non-porous surfaces such as ultrasound transducers, probes, mammography compressor plates and other non-surgical surfaces.</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. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers a range of products (other than those having the character of medicaments, including veterinary medicaments - heading 30.03 or 30.04) intended to destroy pathogenic germs, insects, mosses and moulds, weeds, rodents, wild birds, etc. These products are classified here in the following cases only when they are put up in packings for retail sale as disinfectants, insecticides, etc., or in such forms that there can be no doubt that they will normally be sold by retail.</p> <p>The products of heading 38.08 can be divided into the following groups including 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.</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>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA 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.
	AHTN 3004.90.99 MFN - 5% ad valorem		17-088
		3	DATE ISSUED
			MAY 19 2017

4 DESCRIPTION OF GOOD

“LIQUIPHOS® STRONG”

Based on the product composition, and brochure submitted, subject article is an in-water phosphorous and trace element solution for all species. It is composed of phosphorous, magnesium, zinc, calcium, manganese, copper, iron, and water as carrier. It is in liquid form and is available in 1.8 liter canisters. Intended for mixing in animal drinking water, subject article aims to support bone strength in young animals, and to support biochemical and enzymatic functions essential for feed efficiency, growth, bone formation and reproduction.

5 REASONS FOR CLASSIFICATION

Note (g) of the Explanatory Notes (ENS) to Heading 23.09 excludes medicaments of heading 30.03 or 30.04.

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.

In view thereof, subject article is classified under 2012 AHTN subheading 3004.90.99, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem.

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	AHTN 3808.94.90 MFN - 3% ad valorem	2	TCC (AR) NO.
				17-093
			3	DATE ISSUED
			MAY 19 2017	

4	DESCRIPTION OF GOOD
<p align="center">“TRANSEPTIC® CLEANSING SOLUTION”</p> <p>Based on the product catalog, and material safety and technical data sheets submitted, subject article is a multi-purpose spray solution containing 70% isopropyl alcohol, chlorhexidine gluconate, mild wetting agent, and Food, Drug and Cosmetics (FD&C) color and reverse osmosis (RO) water. It is in the form of crystal clear, light blue liquid with an alcohol odor. Packed in 250 ml plastic spray bottles, it is used to clean and disinfect diagnostic and therapeutic ultrasound transducer and probe surfaces prior to patient examinations/procedures.</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 heading also includes the following products, provided they are put up for retail sale as disinfectants, fungicides, etc., among others, organic surface-active products and preparations, with active cation (e.g., quaternary ammonium salts), having antiseptic, disinfectant, bactericidal or germicidal properties. The products of heading 38.08 can be divided into the following groups, among others, 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.</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 align="right">FOR THE COMMISSION</p> <p align="right"><i>Marilou P. Mendoza</i></p> <p align="right">MARILOU P. MENDOZA Chairperson</p>	
<p align="center">  Republic of the Philippines TARIFF COMMISSION  17-00139 </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.
	AHTN 9021.10.00 MFN – 1% ad valorem AKFTA – Zero		17-102
		3	DATE ISSUED
			MAY 19 2017

4	DESCRIPTION OF GOOD
	<p>“MCARE* M SPLINT (PRECUT)”</p> <p>Based on the brochure submitted, subject article is a precut splint made of polyester and felt padding material. The outer-pad encloses the polyester material providing protection and buffering between the skin and the splint material. Available in 2 inches x 12 inches to 6 inches x 50 inches pre-cut sizes, it is used for splinting in the case of emergency treatment of bone fracture, and sprain.</p>
	 <p>M Splint</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 90.21 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, splints and other fracture appliances. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that fracture appliances are used either to immobilise injured parts of the body (for extension or protection), or for setting fractures. They are also used in the treatment of dislocations and other joint injuries. Some of these articles are designed for fitting onto the patient (e.g., plaster bandage splints, fracture appliances for ribs, etc.)</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 9021.10.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AK”.</p>
	<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	 <p>Republic of the Philippines TARIFF COMMISSION 17-00140</p>

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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 3911.90.00 MFN - 3% ad valorem ACFTA - Zero		17-106	
		3	DATE ISSUED
		MAY 19 2017	

4	DESCRIPTION OF GOOD
“Si 69®”	
<p>Based on the product specification and safety data sheet submitted, subject article is a bis[3-(triethoxysilyl)propyl]polysulphides with molecular formula of $C_{18}H_{42}O_6S_nSi_2$ and CAS No. 211519-85-6. It is in the form of yellow liquid with characteristic odour. Packed in 25 kg carboys, it is used in rubber manufacturing as a coupling and cross linking agent.</p>	

5	REASONS FOR CLASSIFICATION
<p>Note 6 to Chapter 39 states that in headings 39.01 to 39.14, the expression “primary forms” applies only to, among others, liquids and pastes, including dispersions (emulsions and suspensions) and solutions.</p> <p>Heading 39.11 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers the following products, among others, polysulphides which are polymers characterised by the presence of monosulphide linkages in the polymer chain, for example, poly(phenylene sulphide). In polysulphides each sulphur atom is bound on both sides by carbon atoms, as opposed to the thioplasts of Chapter 40, which contain sulphur-sulphur linkages. Polysulphides are used in coatings and in moulded articles, for example, aircraft and automobile parts, pump impellers.</p> <p>In view thereof, subject article, being a polysulphide, is classified under 2012 AHTN subheading 3911.90.00, 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”.</p>	
FOR THE COMMISSION	
	
MARILOU P. MENDOZA Chairperson	
 17-00141	

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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 1211.90.14 MFN - 3% ad valorem ATIGA - Zero		17-122
		3	DATE ISSUED
			MAY 19 2017

4	DESCRIPTION OF GOOD
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“DXN[®] REISHI MUSHROOM FOOD SUPPLEMENT POWDER”

Based on the brochure, process flow chart, sample submitted, and on information from the manufacturer's website, subject article is a powder mixture composed of reishi mushroom (*Ganoderma lucidum*) and its mycelium. Subject article is used in cooking preparations, added to drinks, or consumed directly, to alleviate health complaints and promote overall well-being of the consumer. It is available in 22 g and 70 g plastic bottles, and boxes containing 30 pieces of 24 g sachets.

5	REASONS FOR CLASSIFICATION
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Heading 12.11 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers vegetable products of a kind used primarily in perfumery, in pharmacy or medicine, or for insecticidal, fungicidal, parasiticidal or similar purposes. They remain in the heading whether fresh or dried, whole, cut, crushed, ground or powdered or (where appropriate) grated or hulled. Certain plants or parts of plants (including seeds or fruits) of this heading may be put up (e.g., in sachets) for making herbal infusions or herbal “teas”. Such products consisting of plants or parts of plants (including seeds or fruits) of a single species (e.g., peppermint “tea”) remain classified in this heading.

In view thereof, subject article is classified under 2012 AHTN subheading 1211.90.14, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.

FOR THE COMMISSION


 Republic of the Philippines
TARIFF COMMISSION



17-00143

MariLou P. Mendoza

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	AHTN 8415.90.19 MFN – 10% ad valorem AKFTA – Zero	2	TCC (AR) NO.
				17-127
			3	DATE ISSUED
			MAY 19 2017	

4	DESCRIPTION OF GOOD												
<p align="center">“LG MULTI-V CEILING-CONCEALED TYPE INDOOR UNIT, MODEL: ARNU15GBHA2”</p> <p>Based on the brochure submitted, subject article is a concealed-type fan coil/ evaporator unit of “split-system” type air conditioning. This unit houses the fan motor, fan evaporator and the temperature sensor. Subject article is to be connected through electrical wiring and tubing to the outdoor unit that houses the compressor, expansion valve and condensing unit. Designed to be mounted hidden in ceilings, its specifications are as follows:</p> <table border="1"> <thead> <tr> <th colspan="2">Capacity (kW)</th> <th rowspan="2">Power Input (W)</th> <th rowspan="2">Air Flow Rate (m³/min) (H/M/L)</th> <th rowspan="2">Dimension (mm) (W x H x D)</th> </tr> <tr> <th>Cooling</th> <th>Heating</th> </tr> </thead> <tbody> <tr> <td>4.5</td> <td>5.0</td> <td>150</td> <td>11.3/9.6/6.5</td> <td>882 x 260 x 450</td> </tr> </tbody> </table>		Capacity (kW)		Power Input (W)	Air Flow Rate (m ³ /min) (H/M/L)	Dimension (mm) (W x H x D)	Cooling	Heating	4.5	5.0	150	11.3/9.6/6.5	882 x 260 x 450
Capacity (kW)		Power Input (W)	Air Flow Rate (m ³ /min) (H/M/L)				Dimension (mm) (W x H x D)						
Cooling	Heating												
4.5	5.0	150	11.3/9.6/6.5	882 x 260 x 450									

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. They are used for air conditioning, among others, offices, homes, public halls, etc.</p> <p>The ENs for parts of heading 84.15 state that, in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.</p> <p>In view thereof, subject article is 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”.</p>	
<p align="right">FOR THE COMMISSION</p> <p align="right"><i>Mari Lou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p>	
<p align="center">  Republic of the Philippines TARIFF COMMISSION  17-00144 </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.
	AHTN 8419.89.19 MFN - 1% ad valorem		17-130
		3	DATE ISSUED
			MAY 19 2017

4 DESCRIPTION OF GOOD

“PARKER THERMASONIC® GEL WARMER”

Based on the brochure and operating instructions submitted, subject article is an electrically-powered warmer used in laboratories. It has a power and voltage rating of 31 W and 120~230 V, respectively. It is equipped with a thermostat, a microprocessor control, and a LED (light-emitting diode) heat indicator lamp, and is housed in a high density, impact-resistant plastic. Available in single bottle (82-01-20 CE) and multi-bottle (82-03-20 CE) models, subject article is designed for warming and maintaining the temperature of bottled ultrasound gels at body temperature.

5 REASONS FOR CLASSIFICATION

Heading 84.19 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers, among others, special laboratory apparatus and equipment. The heading further includes specially designed laboratory apparatus and equipment, generally small in size (autoclaves, distilling, sterilising or steaming apparatus, dryers, etc.), but it excludes demonstrational apparatus of heading 90.23, and measuring, checking, etc., apparatus more specifically covered by Chapter 90.

In view thereof, subject article is classified under 2012 AHTN subheading 8419.89.19, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

FOR THE COMMISSION

Marilo P. Mendoza
MARILOU P. MENDOZA
Chairperson



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

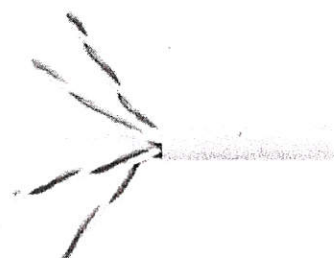
Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8544.49.19 MFN - Zero ATIGA - Zero ACFTA - Zero		17-133
		3	DATE ISSUED
			MAY 19 2017

4 DESCRIPTION OF GOOD

“GIGASPEED® XL 3071E (CAT6) UNSHIELDED TWISTED PAIR (UTP) CABLE”

Based on the technical specifications submitted, subject article is an insulated computer networking cable, with a maximum operating voltage of 80 V. It consists of four (4) pairs of copper wires, each covered and insulated with polyolefin, stranded in pairs with a bi-sector tape in-between two (2) pairs, and sheathed with a low smoke zero-halogen (LSZH) jacket. Subject article comes in rolls, with a diameter of 5.918 mm, length of 305 m, and jacket thickness of 0.5 mm, and is used for voice, data and video transmissions.



5 REASONS FOR CLASSIFICATION

Heading 85.44 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that, provided they are insulated, this heading covers electric wire, cable and other conductors (e.g., braids, strip, bars) used as conductors in electrical machinery, apparatus or installations. The heading covers, among others, telecommunications wires and cables (including submarine cables and data transmission wires and cables) are generally made up of a pair, a quad or a cable core, the whole usually covered with a sheath. A pair or a quad consists of two or four insulated wires, respectively (each wire is made up of a single copper conductor insulated with a coloured material of plastics having a thickness not exceeding 0.5 mm), twisted together. A cable core consists of a single pair or a quad or multiple stranded pairs or quads.

In view thereof, subject article is classified under 2012 AHTN subheading 8544.49.19; with a Most Favoured Nation (MFN) rate of duty of zero, and ASEAN Trade in Goods Agreement (ATIGA) and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Forms “D” and “E”, respectively.

FOR THE COMMISSION

MariLou P. Mendoza

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 2309.90.20 MFN - 1% ad valorem		17-164
		3	DATE ISSUED
			MAY 19 2017

4 DESCRIPTION OF GOOD

“NUPRO™”

Based on the product specifications, certificate of product registration from the Bureau of Animal Industry (BAI), product label, certificate of formulation, and manufacturing process flowchart submitted, subject article is a performance enhancer premix in the form of medium brown powder. It is composed of yeast extract and dried brewer's yeast. Available in 25 kg bags and 1,000 kg totes, subject article is added to animal feeds at a rate of 5 to 50 kg per ton of feed as a source of dietary protein for calves, pigs, broilers, dogs, cats, fish, and shrimp.

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.

FOR THE COMMISSION

MariLou P. Mendoza
MARILOU P. MENDOZA
Chairperson

