

2017-07-017

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Republic of the Philippines
Department of Finance
BUREAU OF CUSTOMS

07 July 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 **June 28 to July 03, 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
17-172	"VICTAULIC® BUTTERFLY VALVE"	8481.80.99	MFN – 5% Ad Valorem ACFTA – 5% Ad Valorem*
17-177	"VICTAULIC® GASKETS, SEALS, AND O-RINGS"	4016.93.90	MFN – 5% Ad Valorem ACFTA – 5% Ad Valorem*
17-179	"VICTAULIC® STEEL COUPLING Models: STYLE 009N, STYL 905 and STYLE 75"	7307.19.00	MFN – 10% Ad Valorem ACFTA – Zero*
17-199	"ZAGROSOL ES"	3004.50.99	MFN – 5% Ad Valorem ATIGA– Zero*
17-217	"POSTECH POINT OF SALE TERMINAL, MODEL: EP-410i3"	8471.41.90	MFN – Zero ACFTA – Zero*
17-267	"CEE BEE® CLEANER A-18S"	3402.90.19	MFN – 5% Ad Valorem ATIGA– Zero*

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

For your information and guidance and strict compliance.

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

cc: COMMISSIONER OF CUSTOMS



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

BUREAU OF CUSTOMS
OFFICE OF THE COMMISSIONER
RECEIVED
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BY: *Che* TIME: *10:25*

03 July 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. ~~17-172~~, ~~17-177~~, ~~17-179~~, ~~17-190~~, ~~17-217~~, and ~~17-267~~, together with their respective brochures/technical literature, issued on 28 June -03 July 2017.

Thank you.

Very truly yours,

MariLou P. Mendoza
MARILOU P. MENDOZA
Chairperson

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BUREAU OF CUSTOMS
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DATE: JUL 04 2017
TIME: 01:56 PM

Encl: As stated.

cc: The Secretary
Department of Finance
Manila

2017-07-10

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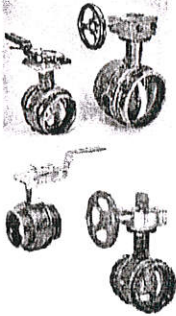
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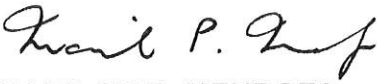


TARIFF COMMISSION

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.
<p style="text-align: center;">AHTN 8481.80.99 MFN - 5% ad valorem ACFTA - 5% ad valorem</p>		17-172	
		3	DATE ISSUED
		JUL 03 2017	

4	DESCRIPTION OF GOOD									
<p>“VICTAULIC® BUTTERFLY VALVE”</p> <p>Based on the product specifications and brochures submitted, subject articles are manually operated butterfly valves made from ductile iron conforming to ASTM (American Society for Testing and Materials) A-536, Grade 65-45-12, with specifications as follows:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Model Series</th> <th>Nominal Size</th> <th>Use</th> </tr> </thead> <tbody> <tr> <td>705</td> <td>2 – 3 inches</td> <td>For fire protection services</td> </tr> <tr> <td>761</td> <td>2 – 12 inches</td> <td>For oil, air, gas, and water services</td> </tr> </tbody> </table> <div style="text-align: right;">  </div>		Model Series	Nominal Size	Use	705	2 – 3 inches	For fire protection services	761	2 – 12 inches	For oil, air, gas, and water services
Model Series	Nominal Size	Use								
705	2 – 3 inches	For fire protection services								
761	2 – 12 inches	For oil, air, gas, and water services								

5	REASONS FOR CLASSIFICATION
<p>Heading 84.81 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves. The pertinent Harmonized System (HS) Explanatory Notes (ENS) state that this heading covers taps, cocks, valves and similar appliances, used on or in pipes, tanks, vats or the like to regulate the flow (for supply, discharge, etc.), of fluids (liquid, viscous or gaseous), or, in certain cases, of solids (e.g., sand). The heading includes such devices designed to regulate the pressure or the flow velocity of a liquid or a gas. The appliances regulate the flow by opening or closing an aperture (e.g., gate, disc, ball, plug, needle or diaphragm). They may be operated by hand (by means of a key, wheel, press button, etc.), or by a motor, solenoid, clock movement, etc., or by an automatic device such as a spring, counterweight, float lever, thermostatic element or pressure capsule.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 8481.80.99, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem, and ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, subject to the submission of Certificate of Origin (CO) Form “E”.</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: left; margin-top: 20px;">   <p>17-00223</p> </div>	

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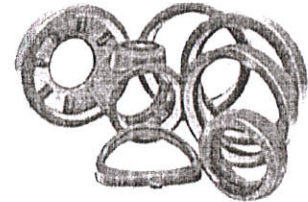
TARIFF COMMISSION



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 4016.93.90 MFN - 5% ad valorem ACFTA - 5% ad valorem		17-177
		3	DATE ISSUED
			JUN 28 2017

4	DESCRIPTION OF GOOD
	“VICTAULIC® GASKETS, SEALS, AND O-RINGS”
	<p>Based on the product specifications and brochures submitted, subject articles are synthetic elastomeric seals, made of EPDM (ethylene-propylene-non-conjugated diene rubber), used in pipes and pipe fittings. These fill the space between two or more mating surfaces, generally to prevent leakage from or into the joined objects while under compression. Each article has its own specific use: gaskets are for couplings; seals are for Vic-press®; and o-rings are for Victaulic® bolted sleeve products and general definition/seal material selection.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 40.16 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers other articles of vulcanised rubber other than hard rubber. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers all articles of vulcanised rubber (other than hard rubber) not covered by the preceding headings of this Chapter or by other Chapters. The heading includes, among others, gaskets, washers and other seals.</p> <p>In view thereof, subject articles are classified under 2012 AHTN subheading 4016.93.90, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem, and ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, subject to the 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>
	<p>  Republic of the Philippines TARIFF COMMISSION  17-00222 </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 7307.19.00 MFN – 10 % ad valorem ACFTA – Zero		17-179
		3	DATE ISSUED
			JUL 03 2017

4	DESCRIPTION OF GOOD
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**“VICTAULIC® STEEL COUPLING
Models: STYLE 009N, STYLE 905 and STYLE 75”**

Based on the product description and specifications submitted, subject articles are couplings made of casted ductile iron designed for connecting pipes. These have the following specifications:

Model Code	Model Name	Material	Nominal Sizes (mm)	Gasket Type	
Style 009N	Firelock™ Rigid Coupling	Ductile Iron	32 - 300	ethylene propylene diene monomer (EPDM)	
Style 905	Coupling for HDPE Pipe		63 - 160	ethylene propylene diene monomer (EPDM) / Nitrile	
Style 75	Flexible Coupling		25 - 200		

5	REASONS FOR CLASSIFICATION
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Heading 73.07 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers fittings of iron or steel, mainly used for connecting the bores of two tubes together, or for connecting a tube to some other apparatus, or for closing the tube aperture. This heading does not however cover articles used for installing pipes and tubes but which do not form an integral part of the bore (e.g., hangers, stays and similar supports which merely fix or support the tubes and pipes on walls, clamping or tightening bands or collars (hose clips) used for clamping flexible tubing or hose to rigid piping, taps, connecting pieces, etc.) (heading 73.25 or 73.26).

In view thereof, subject articles are classified under 2012 AHTN subheading 7307.19.00, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.

FOR THE COMMISSION



17-00224

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.
<p style="text-align: center;">AHTN 3004.50.99 MFN – 5% ad valorem ATIGA – Zero</p>		17-199	
		3	DATE ISSUED
		JUL 03 2017	

4 DESCRIPTION OF GOOD

"ZAGROSOL ES"

Based on the information submitted, subject article is an anti-oxidant liquid consisting of vitamin E, selenium, emulsifier (ethoxylated castor oil), and distilled water as carrier. Subject article is used to prevent muscular dystrophy, exudative diathesis, encephalomalacia, liver disease (hepatic necrosis), mulberry heart disease, and white muscle disease, among others, in poultry, swine, sheep, goats, and dairy cows. It is imported in 1-liter container and is to be administered at a rate of 1 ml – 2 ml per liter of water for a period of three (3) to five (5) consecutive days but not exceeding ten (10) days.

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 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, among others, in packings for retail sale for therapeutic or prophylactic use. This refers to products 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 3004.50.99, with a Most Favoured Nation (MFN) rate of duty of 5% 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



17-00225

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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 8471.41.90		17-217
	MFN – Zero	3	DATE ISSUED
	ACFTA – Zero		JUN 28 2017

4	DESCRIPTION OF GOOD
	“POSTECH POINT OF SALE TERMINAL, MODEL: EP-410i3”
	<p>Based on the product specifications submitted, subject article is an automatic data processing machine consisting of a central processing unit, 15” touchscreen display, and thermal receipt printer, housed in a single unit of aluminium alloy body. It is fitted with input/output ports for the connection of peripheral devices, such as Universal Serial Bus (USB), card readers, keyboard (PS/2), and speakers, and for network connections. Upon installation of software and connection to peripheral devices, such as barcode scanners, card readers, and cash drawers (imported separately), subject article will be used as a point of sale terminal in retail, service, and hospitality (for example, restaurants, hotels, and hair and beauty) industries.</p>
	
5	REASONS FOR CLASSIFICATION
	<p>Heading 84.71 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, automatic data processing machines and units thereof. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the automatic data processing machines of this heading must be capable of fulfilling simultaneously the conditions laid down in Note 5 (A) to this Chapter. That is to say, they must be capable of :</p> <ol style="list-style-type: none"> (1) Storing the processing program or programs and at least the data immediately necessary for the execution of the program; (2) Being freely programmed in accordance with the requirements of the user; (3) Performing arithmetical computations specified by the user; and (4) Executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run. <p>The ENs further state that automatic data processing machines may comprise in the same housing, the central processing unit, an input unit (e.g., a keyboard or a scanner) and an output unit (e.g., a visual display unit), or may consist of a number of interconnected separate units. In the latter case, the units form a “system” when it comprises at least the central processing unit, an input unit and an output unit (see Subheading Note 1 to this Chapter). The interconnections may be made by wired or wireless means.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 8471.41.90, with a Most Favoured Nation (MFN) rate of duty of zero, and ASEAN-China Free Trade Area (ACFTA) 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>
	<p>Republic of the Philippines TARIFF COMMISSION</p>  <p>17-00221</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 3402.90.19 MFN - 5% ad valorem ATIGA - Zero		17-267	
		3	DATE ISSUED
		JUL 03 2017	

4	DESCRIPTION OF GOOD
<p style="text-align: center;">“CEE BEE® CLEANER A-18S”</p> <p>Based on the certificate of chemical composition and safety data sheet submitted, subject article is a general purpose cleaner in the form of clear to hazy colour with mild odour. It is composed of benzalkonium chloride (quaternary ammonium chloride), alkyl dimethyl ethylbenzyl ammonium chloride, trisodium orthophosphate, sodium nitrate and water. Packed in 200 liter drums, it is used especially for aircraft interiors and integral fuel tanks. It is to be diluted in water before use.</p>	
5	REASONS FOR CLASSIFICATION
<p>Heading 34.02 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this group comprises three categories of preparations including washing preparations (including auxiliary washing preparations) and cleaning preparations, having a basis of soap or other organic surface-active agents. It further states that this category covers washing preparations, auxiliary washing preparations and certain cleaning preparations. These various preparations generally contain essential constituents and one or more subsidiary constituents. Cleaning preparations serve for cleaning floors, windows or other surfaces. They may also contain small quantities of odoriferous substances.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 3402.90.19, with a Most Favoured Nation (MFN) rate of duty of 5% 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>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>17-00226</p>	