

2019-09-017




REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**  
MANILA 1099

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**MEMORANDUM**

**TO :** ALL DISTRICT and SUB-PORT COLLECTORS  
ALL CHIEFS, FORMAL ENTRY DIVISION  
AND FORMAL ENTRY DIVISION PERSONNEL

**FROM :**   
ATTY. EDWARD JAMES A. DY BUCO  
Deputy Commissioner, AOCCG

**SUBJECT :** TARIFF COMMISSION CIRCULARS/ADVANCE RULINGS  
(TCC/AR)

**DATE :** 19 September 2019

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863), the Tariff Commission issued Advance Rulings (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued 11 – 13 September 2019, for various imported articles, and the same were submitted and reviewed by the Office, summarized as follows:

| TCC. NO. | DESCRIPTION OF ARTICLES                    | 2017 AHTN CODE | 2019 RATES OF DUTY   |
|----------|--|----------------|--|
| 19-250   | “SAMSUNG LED TV with BUILT-IN WLAN MODULE” | 8528.72.92     | MFN – 10% Ad Valorem<br>ACFTA – 5% Ad Valorem*<br>ATIGA – Zero*<br>AKFTA – Zero* |
| 19-274   | “SARVAL PORCINE MEAL”                      | 2309.90.20     | MFN – Zero   |

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REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**

MANILA 1099

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|        |   |             |  |
|--------|---|-------------|--|
| 19-312 | “SAMSUNG LED TV,<br>MODEL:<br>QA75Q75RAWXXY”                    | 8528.72.92  | MFN – 10% Ad Valorem<br>ATIGA – Zero*<br>ACFTA – 5% Ad Valorem<br>AKFTA – Zero*  |
| 19-337 | “OPT ENGINE<br>ASSY;A”  | 8529.90.99  | MFN – Zero<br>ACFTA – Zero*  |
| 19-339 | “OPT ENGINE ASSY;A-<br>WU-WH-E1;1”                              | 8529.90.99  | MFN – Zero<br>ACFTA – Zero*  |
| 19-374 | “SAMSUNG CURVED<br>GAMING MONITOR,<br>MODEL:<br>LC32JG54QQEXXP” | 8528.52.00B | MFN – 15% Ad Valorem<br>ATIGA – Zero*<br>ACFTA – Zero*<br>AKFTA – Zero*          |
| 19-379 | “SAMSUNG LED TV,<br>MODEL:<br>HG49AE460HGXXP”                   | 8528.72.92  | MFN – 10% Ad Valorem<br>ACFTA – 5% Ad Valorem*<br>ATIGA – Zero*<br>AKFTA – Zero* |
| 19-386 | “JAC S4 1.5T +CVT,<br>Model: HFC7152MTV”                        | 8703.22.59  | MFN – 30% Ad Valorem<br>ACFTA – 5% Ad Valorem*                                   |
| 19-388 | “JAC S2 1.5VVT+5MT,<br>Model: HFC7151EAV”                       | 8703.22.59  | MFN – 30% Ad Valorem<br>ACFTA – 5% Ad Valorem*                                   |
| 19-394 | “FORD TRANSIT<br>MINIBUS”                                       | 8702.10.99  | MFN – 20% Ad Valorem   |

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REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**

MANILA 1099

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|        |  |            |   |
|--------|--|------------|---|
| 19-416 | “SAMSUNG WASHING MACHINE, MODEL: WA70H4000SG/TC”         | 8450.11.90 | MFN – 10% Ad Valorem<br>ACFTA – 5% Ad Valorem*<br>AKFTA – 5% Ad Valorem*<br>ATIGA – Zero* |
| 19-417 | “SAMSUNG WASHING MACHINE, MODEL: WA70H4400SS/TC SILVER”  | 8450.11.90 | MFN – 10% Ad Valorem<br>ACFTA – 5% Ad Valorem*<br>AKFTA – 5% Ad Valorem*<br>ATIGA – Zero* |
| 19-420 | “SAMSUNG WASHING MACHINE, MODEL: WA65H4200SW/TC”         | 8450.11.90 | MFN – 10% Ad Valorem<br>ACFTA – 5% Ad Valorem*<br>AKFTA – 5% Ad Valorem*<br>ATIGA – Zero* |
| 19-421 | “SAMSUNG WASHING MACHINE, MODEL: WA60H4000SG/TC”         | 8450.11.90 | MFN – 10% Ad Valorem<br>ACFTA – 5% Ad Valorem*<br>AKFTA – 5% Ad Valorem*<br>ATIGA – Zero* |
| 19-425 | “SAMSUNG FRONT LOAD WASHER-DRYER, MODEL: WD85K5410OW/TC” | 8450.11.90 | MFN – 10% Ad Valorem<br>ACFTA – 5% Ad Valorem*<br>AKFTA – 5% Ad Valorem*<br>ATIGA – Zero* |
| 19-435 | “SAMSUNG WASHING MACHINE, MODEL: WA18M8700GV/TC”         | 8450.20.00 | MFN – 1% Ad Valorem<br>ATIGA – Zero*<br>ACFTA – Zero*<br>AKFTA – Zero*                    |

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

**For your information, guidance and strict compliance.**

**CC: COMMISSIONER OF CUSTOMS**

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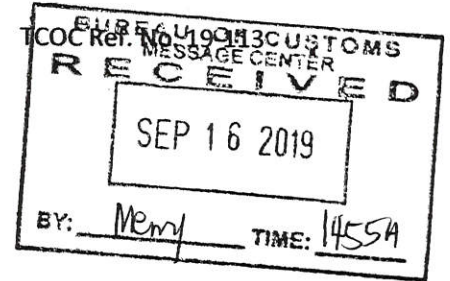
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BOC-09-06648

REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

13 September 2019



**COMMISSIONER REY LEONARDO GUERRERO**  
Bureau of Customs  
Port Area, Manila

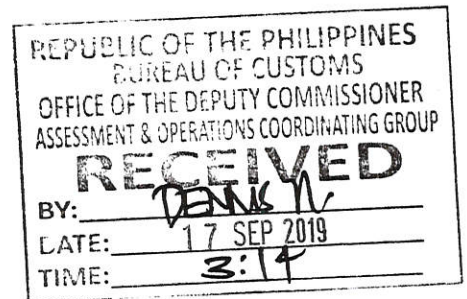
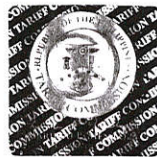
Dear **Commissioner Guerrero**:

Pursuant to the provisions of Section 1603(f) of the *Customs Modernization and Tariff Act* (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (*Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation of Goods*), this Commission is pleased to furnish your good Office with original copies of sixteen (16) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 19-250, 19-274, 19-312, 19-337, 19-339, 19-374, 19-379, 19-386, 19-388, 19-394, 19-416, 19-417, 19-420, 19-421, 19-425, and 19-435, issued by this Commission from 11 September to 13 September 2019.

Thank you.

Very truly yours,

*Mari Lou P. Mendoza*  
**MARILOU P. MENDOZA**  
Chairperson

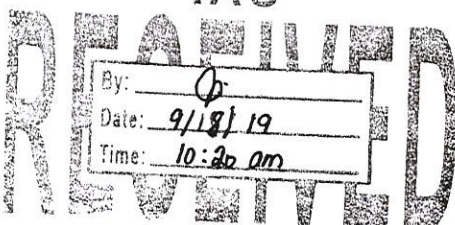


Encl: As stated.

cc: The Secretary  
Department of Finance  
Manila



OFFICE OF THE DIRECTOR  
IAS



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

|          |   |          |                     |
|----------|---|----------|---------------------|
| <b>1</b> | <b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>  | <b>2</b> | <b>TCC (AR) NO.</b> |
|          | <b>AHTN 8528.72.92</b><br><b>MFN – 10% ad valorem</b><br><b>ACFTA – 5% ad valorem</b><br><b>ATIGA – Zero</b><br><b>AKFTA – Zero</b> |          | <b>19-250</b>       |
|          |   | <b>3</b> | <b>DATE ISSUED</b>  |
|          |   |          | <b>SEP 13 2019</b>  |

**4 DESCRIPTION OF GOOD**

**“SAMSUNG LED TV with BUILT-IN WLAN MODULE”**

Based on the technical information submitted, subject articles are light-emitting diode (LED) smart television sets with built-in wireless local area network (WLAN) module. Subject articles have the following specifications:

| Model Code                  | Screen Size   | Resolution       | Broadcasting Standards             | Connectivity   | Size withStand (W x H x D) |
|-----------------------------|---|------------------|------------------------------------|--|----------------------------|
| UA43NU7100GXXP              | 43"   | 3,840 x<br>2,160 | ISDB-T,<br>Analog tuner,<br>TV key | HDMI-3<br>USB-2<br>Component In-1<br>Composite In-1<br>Ethernet (LAN)<br>Digital Audio Out<br>RF In-1<br>WLAN<br>Anynet+ | 970.2 x 636.3 x 210.3      |
| UA49NU7100GXXP              | 49"   |                  |                                    |  | 1,102.8 x 716.4 x 261.3    |
| UA55NU7100GXXP              | 55"   |                  |                                    |  | 1,238.6 x 792.8 x 261.3    |
| UA65NU7100GXXP              | 65"   |                  |                                    |  | 1,457.5 x 917.3 x 312.8    |
| UA75NU7100GXXP              | 75"   |                  |                                    |  | 1,684.6 x 1,056.5 x 356.1  |
| <b>Accessories included</b> | Remote control (batteries included), wall mount supports, user manual, E-manual, power cable, and slim gender cable |                  |                                    |  |                            |

**5 REASONS FOR CLASSIFICATION**

Heading 85.28 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, television reception apparatus, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus, for the display of signals (television sets).

In view thereof, subject articles are classified under AHTN 2017 subheading 8528.72.92, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”; and ASEAN Trade in Goods Agreement (ATIGA) and ASEAN-Korea Free Trade Area (AKFTA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “D” and “AK”, respectively.

This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

*Mari Lou P. Mendoza*

**MARILOU P. MENDOZA**  
Chairperson



Republic of the Philippines  
TARIFF COMMISSION



19-00337

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

|   |                         |
|---|-------------------------|
| <b>1   AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b><br><br><b>AHTN 2309.90.20</b><br><b>MFN - Zero</b> | <b>2   TCC (AR) NO.</b> |
|   | <b>19-274</b>           |
|   | <b>3   DATE ISSUED</b>  |
| <b>SEP 13 2019</b>  |                         |

**4 | DESCRIPTION OF GOOD**

**“SARVAL PORCINE MEAL”**

Based on the product specifications, material safety data sheet, production process flowchart, composition, product label, and sample submitted, subject article is feed premix porcine meal produced by crushing, mixing, decanting, screening, and milling fat, offal, and bones of swine. It is in the form of light-brown solid grains with a characteristic odour. Packed in 50-kg and 1000-kg bags, subject article is a raw material for poultry, swine, and aquaculture feeds and for animal pet food, as a source of protein.

**5 | REASONS FOR CLASSIFICATION**

Heading 23.09 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes products of a kind used in animal feeding, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, for example, in the case of products obtained from vegetable materials, those which have been treated to such an extent that the characteristic cellular structure of the original vegetable material is no longer recognisable under a microscope.

In view thereof, subject article is classified under AHTN 2017 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero.

This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

*[Handwritten signature of MariLou P. Mendoza]*

**MARILOU P. MENDOZA**  
Chairperson



Republic of the Philippines  
TARIFF COMMISSION



19-00338

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION  
**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

|   |                    |                     |
|---|--------------------|---------------------|
| <b>1   AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b><br><br><b>AHTN 8528.72.92</b><br><b>MFN - 10% ad valorem</b><br><b>ACFTA - 5% ad valorem</b><br><b>ATIGA - Zero</b><br><b>AKFTA - Zero</b> | <b>2</b>           | <b>TCC (AR) NO.</b> |
|   |                    | <b>19-312</b>       |
|   | <b>3</b>           | <b>DATE ISSUED</b>  |
|   | <b>SEP 11 2019</b> |                     |

**4 | DESCRIPTION OF GOOD**

**“SAMSUNG LED TV, MODEL: QA75Q75RAWXXY”**

Based on the brochure and technical specifications submitted, subject article is a smart television set with quantum dot light-emitting diode (QLED) backlight. It has a built-in WiFi and Bluetooth module, and ports for HDMI, ethernet (LAN), and USB for connection to the internet and multimedia sources. Its specifications are as follows:

| Screen Size (in.) | Resolution    | Power Input (V, Hz)    | Weight (w/o stand) (kg) | Dimensions (w/o stand) (W x H x D) (mm) |
|-------------------|---------------|------------------------|-------------------------|---|
| 75                | 3,840 x 2,160 | AC 220 ~ 240,<br>50/60 | 35.7                    | 1,675.2 x 960.9 x 62.0                  |

Subject article is to be imported together with a remote control with batteries, wall mount support, user manual, power cable and slim gender cable.

**5 | REASONS FOR CLASSIFICATION**

Heading 85.28 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, television reception apparatus, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus, for the display of signals (television sets).

In view thereof, subject article is classified under AHTN 2017 subheading 8528.72.92, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”; and ASEAN Trade in Goods Agreement (ATIGA) and ASEAN-Korea Free Trade Area (AKFTA) rates of duty of zero, subject to submission of CO Forms “D” and “AK”, respectively.

This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION



*MariLou P. Mendoza*  
**MARILOU P. MENDOZA**  
Chairperson

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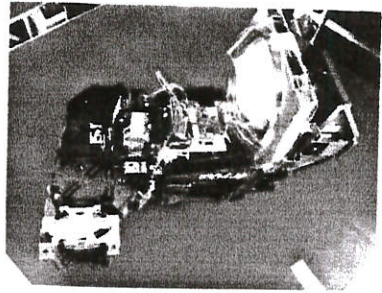
REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

|   |   |
|---|---|
| <b>1</b>   <b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b><br><br><b>AHTN 8529.90.99</b><br><b>MFN - Zero</b><br><b>ACFTA - Zero</b> | <b>2</b>   <b>TCC (AR) NO.</b><br><b>19-337</b>     |
|   | <b>3</b>   <b>DATE ISSUED</b><br><b>SEP 13 2019</b> |

|   |  |
|---|--|
| <b>4</b>   <b>DESCRIPTION OF GOOD</b><br><br><b>“OPT ENGINE ASSY;A”</b><br><br><p>Based on the technical information submitted, subject article is an optical engine assembly for a liquid crystal display (LCD) projector. It consists of a light valve, polarizing beamsplitter (PBS) mask unit, lenses, mirrors, prism, and other components. It synthesizes the liquid crystal panel image of three (3) colors (R/G/B) and expands the image through the projection lens. With an overall dimension of 180 mm x 180 mm x 300 mm (WxHxD) and weight of 1.3 kg, subject article is to be assembled together with the other parts of the projector, such as the lamp, filter board, and power supply unit, to produce the complete projector unit.</p> |  |
|---|--|

|  |  |
|--|--|
| <b>5</b>   <b>REASONS FOR CLASSIFICATION</b><br><br><p>Heading 85.29 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that subject to the general provisions regarding the classification of parts, this heading covers parts of the apparatus of the four preceding headings.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8529.90.99, 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>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> | <p>FOR THE COMMISSION</p> <p><i>[Handwritten signature]</i></p> <p><b>MARILOU P. MENDOZA</b><br/>Chairperson</p> |
|--|--|





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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

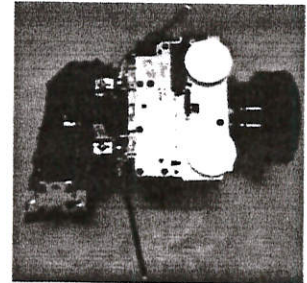
Pursuant to Section 1100 of RA 10863 (CMTA)

|          |  |          |                     |
|----------|--|----------|---------------------|
| <b>1</b> | <b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b> | <b>2</b> | <b>TCC (AR) NO.</b> |
|          | <b>AHTN 8529.90.99</b>                               |          | <b>19-339</b>       |
|          | <b>MFN – Zero</b>                                    | <b>3</b> | <b>DATE ISSUED</b>  |
|          | <b>ACFTA – Zero</b>                                  |          | <b>SEP 13 2019</b>  |

**4 DESCRIPTION OF GOOD**

**“OPT ENGINE ASSY;A-WU-WH-E1;1”**

Based on the technical information submitted, subject article is an optical engine assembly for a liquid crystal display (LCD) projector. It consists of a light valve, polarizing beamsplitter (PBS) mask unit, lenses, mirrors, prism, and other components. It synthesizes the liquid crystal panel image of three (3) colors (R/G/B) and expands the image through the projection lens. With an overall dimension of 190 mm x 125 mm x 270 mm (WxHxD) and weight of 1.6 kg, subject article is to be assembled together with the other parts of the projector, such as the lamp, filter board, and power supply unit, to produce the complete projector unit.



**5 REASONS FOR CLASSIFICATION**

Heading 85.29 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that subject to the general provisions regarding the classification of parts (see the General Explanatory Note to Section XVI), this heading covers parts of the apparatus of the four preceding headings.

In view thereof, subject article is classified under AHTN 2017 subheading 8529.90.99, 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”.

This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION



*[Handwritten signature]*  
**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)

|  |   |
|--|---|
| <b>1</b> <b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b><br><br><b>AHTN 8528.52.00B</b><br><b>MFN - 15% ad valorem</b><br><b>ATIGA - Zero</b><br><b>ACFTA - Zero</b><br><b>AKFTA - Zero</b> | <b>2</b> <b>TCC (AR) NO.</b><br><br><b>19-374</b>     |
|  | <b>3</b> <b>DATE ISSUED</b><br><br><b>SEP 13 2019</b> |

|   |
|---|
| <b>4</b> <b>DESCRIPTION OF GOOD</b><br><br><b>“SAMSUNG CURVED GAMING MONITOR, MODEL: LC32JG54QQEXXP”</b><br><br>Based on the brochure and technical information submitted, subject article is a colour light-emitting diode (LED)-backlit display monitor. It is capable of connecting to computers, gaming consoles, and other media players. Used principally as display for gaming applications, subject article has the following specifications: |
|---|

|                                   |                                   |
|-----------------------------------|-----------------------------------|
| Screen size (inch)                | 31.5                              |
| Resolution                        | 2,560 x 1,440                     |
| Refresh rate (Hz)                 | 144                               |
| Power input                       | AC 100 – 240V                     |
| Dimension with stand (WxHxD) (mm) | 712.5 x 519.5 x 242.8             |
| Weight with stand (kg)            | 5.8                               |
| Interface                         | Display port, HDMI, and headphone |
| Accessories included              | HDMI cable and quick setup guide  |





|   |
|---|
| <b>5</b> <b>REASONS FOR CLASSIFICATION</b><br><br>Heading 85.28 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, monitors and projectors, not incorporating television reception apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, monitors which are capable of accepting a signal from the central processing unit of an automatic data processing machine and provide a graphical presentation of the data processed. The monitors of this group may be characterised by the following features, among others: they do not incorporate a channel selector or video tuner; and they are fitted with connectors characteristic of data processing systems (e.g., RS-232C interface, DIN, D-SUB, VGA, DVI, HDMI or DP (display port) connectors).<br><br>In view thereof, subject article is classified under AHTN 2017 subheading 8528.52.00B, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem; and ASEAN Trade in Goods Agreement (ATIGA), ASEAN-China Free Trade Area (ACFTA), and ASEAN-Korea Free Trade Area (AKFTA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “D”, “E”, and “AK”, respectively.<br><br>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed. |
|---|

FOR THE COMMISSION

*Mari Lou 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)

|   |                         |
|---|-------------------------|
| <b>1   AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b><br><br><b>AHTN 8528.72.92</b><br><b>MFN - 10% ad valorem</b><br><b>ACFTA - 5% ad valorem</b><br><b>ATIGA - Zero</b><br><b>AKFTA - Zero</b> | <b>2   TCC (AR) NO.</b> |
|   | <b>19-379</b>           |
|   | <b>3   DATE ISSUED</b>  |
| <b>SEP 13 2019</b>  |                         |

|   |   |
|---|---|
| <b>4   DESCRIPTION OF GOOD</b>  |   |
| <b>“SAMSUNG LED TV, MODEL: HG49AE460HGXXP”</b>  |   |
| Based on the technical information submitted, subject article is a 49-inch light-emitting diode (LED) television set with the following specifications: |   |
| <b>Resolution</b>   | 1,920 x 1,080   |
| <b>Speaker output</b>   | 20 W  |
| <b>Interface</b>  | USB<br>Composite In<br>Headphone<br>HDMI<br>Audio In (Mini Jack)<br>Remote Jackpack           |
| <b>Power supply</b>   | AC 100 – 240 V, 50/60 Hz  |
| <b>Dimension with stand (WxHxD)</b>   | 1,118.8 mm x 669.9 mm x 187.5 mm  |
| <b>Weight with stand</b>  | 10.6 kg   |
| <b>Accessories included</b>   | Remote control and batteries,<br>wall-mount supports, power cable,<br>and quick install guide |



|  |  |
|--|--|
| <b>5   REASONS FOR CLASSIFICATION</b>  |  |
| <p>Heading 85.28 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, television reception apparatus, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus, for the display of signals (television sets).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8528.72.92, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”; and ASEAN Trade in Goods Agreement (ATIGA) and ASEAN-Korea Free Trade Area (AKFTA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “D” and “AK”, respectively.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> |  |
|  | <p>FOR THE COMMISSION</p> <p><b>MARILOU P. MENDOZA</b><br/>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)

|  |                              |
|--|------------------------------|
| <b>1</b> <b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b><br><br><b>AHTN 8703.22.59</b><br><b>MFN - 30% ad valorem</b><br><b>ACFTA - 5% ad valorem</b> | <b>2</b> <b>TCC (AR) NO.</b> |
|  | 19-386                       |
|  | <b>3</b> <b>DATE ISSUED</b>  |
| SEP 13 2019  |                              |

|   |
|---|
| <b>4</b> <b>DESCRIPTION OF GOOD</b>   |
| <b>“JAC S4 1.5T+CVT, Model: HFC7152MTV”</b><br><br>Based on the brochure and technical information submitted, subject article is a completely built-up two-wheel-driven sports utility vehicle (SUV) with a gross vehicle weight of 1,800 kg. It is powered by a gasoline engine with piston displacement of 1,499 cc. Measuring 4,410 mm x 1,800 mm x 1,660 mm (LxWxH), subject article is used for the transport of up to five (5) persons. |
|   |

|  |
|--|
| <b>5</b> <b>REASONS FOR CLASSIFICATION</b>   |
| <p>Heading 87.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers motor vehicles of various types (including amphibious motor vehicles) designed for the transport of persons; it does not, however, cover the motor vehicles of heading 87.02. The vehicles of this heading may have any type of motor (internal combustion piston engine, electric motor, gas turbine, combination of an internal combustion piston engine and one or more electric motors, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8703.22.59 with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> |
| <p>FOR THE COMMISSION</p> <p><i>Handwritten signature</i></p> <p><b>MARILOU P. MENDOZA</b><br/>Chairperson</p>   |
|   <p>19-00341</p>  |

2019-09-017 p.13



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

|   |  |   |              |
|---|--|---|--------------|
| 1 | AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY                    | 2 | TCC (AR) NO. |
|   |  |   | 19-388       |
|   |  | 3 | DATE ISSUED  |
|   | AHTN 8703.22.59<br>MFN - 30% ad valorem<br>ACFTA - 5% ad valorem |   | SEP 13 2019  |

4 DESCRIPTION OF GOOD

“JAC S2 1.5VVT+5MT, Model: HFC7151EAV”

Based on the brochure and technical information submitted, subject article is a completely built-up two-wheel-driven sports utility vehicle (SUV) with a gross vehicle weight of 1,530 kg. It is powered by a gasoline engine with piston displacement of 1,499 cc. Measuring 4,135 mm x 1,750 mm x 1,568 mm (LxWxH), subject article is used for the transport of up to five (5) persons.



5 REASONS FOR CLASSIFICATION

Heading 87.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers motor vehicles of various types (including amphibious motor vehicles) designed for the transport of persons; it does not, however, cover the motor vehicles of heading 87.02. The vehicles of this heading may have any type of motor (internal combustion piston engine, electric motor, gas turbine, combination of an internal combustion piston engine and one or more electric motors, etc.).

In view thereof, subject article is classified under AHTN 2017 subheading 8703.22.59 with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”.

This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

MARILOU P. MENDOZA  
Chairperson



Republic of the Philippines  
TARIFF COMMISSION



19-00342

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REPUBLIC OF THE PHILIPPINES




TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

|          |   |          |                     |
|----------|---|----------|---------------------|
| <b>1</b> | <b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>  | <b>2</b> | <b>TCC (AR) NO.</b> |
|          | <b>AHTN 8702.10.99</b><br><b>MFN - 20% ad valorem</b> |          | <b>19-394</b>       |
|          |   | <b>3</b> | <b>DATE ISSUED</b>  |
|          |   |          | <b>SEP 13 2019</b>  |

|                                       |  |                                      |                  |                    |                  |                                       |                       |                                  |       |                         |    |
|---------------------------------------|--|--------------------------------------|------------------|--------------------|------------------|---------------------------------------|-----------------------|----------------------------------|-------|-------------------------|----|
| <b>4</b>                              | <b>DESCRIPTION OF GOOD</b>   |                                      |                  |                    |                  |                                       |                       |                                  |       |                         |    |
|                                       | <b>“FORD TRANSIT MINIBUS”</b>  |                                      |                  |                    |                  |                                       |                       |                                  |       |                         |    |
|                                       | <p>Based on the technical information submitted, subject article is a passenger van to be imported completely built-up (CBU). It has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 40%;"><b>Engine capacity and fuel type</b></td> <td>2,198 cc, diesel</td> </tr> <tr> <td><b>Drive train</b></td> <td>Rear-wheel drive</td> </tr> <tr> <td><b>Overall dimension (LxWxH) (mm)</b></td> <td>5,981 x 2,059 x 2,517</td> </tr> <tr> <td><b>Gross vehicle weight (kg)</b></td> <td>4,100</td> </tr> <tr> <td><b>Seating capacity</b></td> <td>15</td> </tr> </table> <div style="display: flex; justify-content: space-around; margin-top: 10px;">   </div> | <b>Engine capacity and fuel type</b> | 2,198 cc, diesel | <b>Drive train</b> | Rear-wheel drive | <b>Overall dimension (LxWxH) (mm)</b> | 5,981 x 2,059 x 2,517 | <b>Gross vehicle weight (kg)</b> | 4,100 | <b>Seating capacity</b> | 15 |
| <b>Engine capacity and fuel type</b>  | 2,198 cc, diesel   |                                      |                  |                    |                  |                                       |                       |                                  |       |                         |    |
| <b>Drive train</b>                    | Rear-wheel drive   |                                      |                  |                    |                  |                                       |                       |                                  |       |                         |    |
| <b>Overall dimension (LxWxH) (mm)</b> | 5,981 x 2,059 x 2,517  |                                      |                  |                    |                  |                                       |                       |                                  |       |                         |    |
| <b>Gross vehicle weight (kg)</b>      | 4,100  |                                      |                  |                    |                  |                                       |                       |                                  |       |                         |    |
| <b>Seating capacity</b>               | 15   |                                      |                  |                    |                  |                                       |                       |                                  |       |                         |    |

|          |  |
|----------|--|
| <b>5</b> | <b>REASONS FOR CLASSIFICATION</b>  |
|          | <p>Heading 87.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers motor vehicles for the transport of ten or more persons, including the driver. The pertinent Harmonized System (HS) Explanatory Notes (EN) state this heading covers all motor vehicles designed for the transport of ten persons or more (including the driver). The vehicles of this heading may have any type of motor (internal combustion piston engine, electric motor, combination of an internal combustion piston engine and one or more electric motors, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8702.10.99, with a Most Favoured Nation (MFN) rate of duty of 20% ad valorem.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <div style="display: flex; justify-content: space-between; margin-top: 20px;"> <div style="width: 30%;">  <div style="text-align: center;">  <p>Republic of the Philippines<br/>TARIFF COMMISSION</p>  <p>19-00343</p> </div> </div> <div style="width: 60%; text-align: right;"> <p>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p><b>MARILOU P. MENDOZA</b><br/>Chairperson</p> </div> </div> |

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

|          |  |          |                     |
|----------|--|----------|---------------------|
| <b>1</b> | <b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>   | <b>2</b> | <b>TCC (AR) NO.</b> |
|          | <b>AHTN 8450.11.90</b><br><b>MFN – 10% ad valorem</b><br><b>ACFTA – 5% ad valorem</b><br><b>AKFTA – 5% ad valorem</b><br><b>ATIGA – Zero</b> |          | <b>19-416</b>       |
|          |  | <b>3</b> | <b>DATE ISSUED</b>  |
|          |  |          | <b>SEP 13 2019</b>  |

**4 DESCRIPTION OF GOOD**

**“SAMSUNG WASHING MACHINE, MODEL: WA70H4000SG/TC”**

Based on the brochure and technical information submitted, subject article is a household-type top-loading fully-automatic washing machine with “Double Storm” pulsator and ice-blue graphic display control panel. It has the following specifications:

|                                |                 |
|--------------------------------|-----------------|
| Washing Capacity (kg)          | 7.0             |
| Spin Speed (rpm)               | 700             |
| Motor                          | AC motor        |
| Net Dimension (W x H x D) (mm) | 540 x 850 x 560 |
| Net Weight (kg)                | 30              |



**5 REASONS FOR CLASSIFICATION**

Heading 84.50 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers household or laundry-type washing machines, including machines which both wash and dry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers household or laundry-type washing machines (whether or not electric and whatever the weight), which are normally used in the household, commercial laundries, hospitals, etc., to clean linens, finished goods, etc. They usually include paddles or rotating cylinders for keeping the liquid circulating through the contents, or sometimes a device to give high frequency vibrations to the liquid. The heading also covers machines which both wash and dry.

In view thereof, subject article is classified under AHTN 2017 subheading 8450.11.90, with a Most Favoured Nation (MFN) rate of duty of 10% *ad valorem*; ASEAN-China Free Trade Area (ACFTA) and ASEAN-Korea Free Trade Area (AKFTA) rates of duty of 5% *ad valorem*, subject to submission of Certificate of Origin (CO) Forms “E” and “AK”, respectively; and ASEAN Trade in Goods Agreement (ATIGA) rate of zero, subject to submission of CO Form “D”.

This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

*MariLou P. Mendoza*

**MARILOU P. MENDOZA**  
Chairperson



Republic of the Philippines  
TARIFF COMMISSION



19-00351

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

|          |  |  |          |                     |
|----------|--|--|----------|---------------------|
| <b>1</b> | <b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>   |  | <b>2</b> | <b>TCC (AR) NO.</b> |
|          | <b>AHTN 8450.11.90</b><br><b>MFN – 10% ad valorem</b><br><b>ACFTA – 5% ad valorem</b><br><b>AKFTA – 5% ad valorem</b><br><b>ATIGA – Zero</b> |  |          | 19-417              |
|          |  |  | <b>3</b> | <b>DATE ISSUED</b>  |
|          |  |  |          | SEP 13 2019         |

**4 DESCRIPTION OF GOOD**

**“SAMSUNG WASHING MACHINE, MODEL: WA70H4400SS/TC SILVER”**

Based on the brochure and technical information submitted, subject article is a household-type top-loading fully-automatic washing machine with Wobble™ pulsator and a digital display control panel. It has the following specifications:

|                                |                 |
|--------------------------------|-----------------|
| Washing Capacity (kg)          | 7.0             |
| Spin Speed (rpm)               | 700             |
| Motor                          | AC motor        |
| Net Dimension (W x H x D) (mm) | 540 x 850 x 560 |
| Net Weight (kg)                | 31              |



**5 REASONS FOR CLASSIFICATION**

Heading 84.50 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers household or laundry-type washing machines, including machines which both wash and dry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers household or laundry-type washing machines (whether or not electric and whatever the weight), which are normally used in the household, commercial laundries, hospitals, etc., to clean linens, finished goods, etc. They usually include paddles or rotating cylinders for keeping the liquid circulating through the contents, or sometimes a device to give high frequency vibrations to the liquid. The heading also covers machines which both wash and dry.

In view thereof, subject article is classified under AHTN 2017 subheading 8450.11.90, with a Most Favoured Nation (MFN) rate of duty of 10% *ad valorem*; ASEAN-China Free Trade Area (ACFTA) and ASEAN-Korea Free Trade Area (AKFTA) rates of duty of 5% *ad valorem*, subject to submission of Certificate of Origin (CO) Forms “E” and “AK”, respectively; and ASEAN Trade in Goods Agreement (ATIGA) rate of zero, subject to submission of CO Form “D”.

This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

*Mari Lou 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)

|          |  |          |                     |
|----------|--|----------|---------------------|
| <b>1</b> | <b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>   | <b>2</b> | <b>TCC (AR) NO.</b> |
|          | <b>AHTN 8450.11.90</b><br><b>MFN – 10% ad valorem</b><br><b>ACFTA – 5% ad valorem</b><br><b>AKFTA – 5% ad valorem</b><br><b>ATIGA – Zero</b> |          | <b>19-420</b>       |
|          |  | <b>3</b> | <b>DATE ISSUED</b>  |
|          |  |          | <b>SEP 13 2019</b>  |

|                                |   |                       |     |                  |     |       |          |                                |                 |                 |    |
|--------------------------------|---|-----------------------|-----|------------------|-----|-------|----------|--------------------------------|-----------------|-----------------|----|
| <b>4</b>                       | <b>DESCRIPTION OF GOOD</b>  |                       |     |                  |     |       |          |                                |                 |                 |    |
|                                | <b>“SAMSUNG WASHING MACHINE, MODEL: WA65H4200SW/TC”</b>   |                       |     |                  |     |       |          |                                |                 |                 |    |
|                                | <p>Based on the brochure and technical information submitted, subject article is a household-type top-loading fully-automatic washing machine with Wobble™ pulsator and a digital display control panel. It has the following specifications:</p>   |                       |     |                  |     |       |          |                                |                 |                 |    |
|                                | <table border="1" style="width: 100%;"> <tr> <td style="width: 50%;">Washing Capacity (kg)</td> <td style="width: 50%; text-align: center;">6.5</td> </tr> <tr> <td>Spin Speed (rpm)</td> <td style="text-align: center;">700</td> </tr> <tr> <td>Motor</td> <td style="text-align: center;">AC motor</td> </tr> <tr> <td>Net Dimension (W x H x D) (mm)</td> <td style="text-align: center;">540 x 850 x 560</td> </tr> <tr> <td>Net Weight (kg)</td> <td style="text-align: center;">30</td> </tr> </table> | Washing Capacity (kg) | 6.5 | Spin Speed (rpm) | 700 | Motor | AC motor | Net Dimension (W x H x D) (mm) | 540 x 850 x 560 | Net Weight (kg) | 30 |
| Washing Capacity (kg)          | 6.5   |                       |     |                  |     |       |          |                                |                 |                 |    |
| Spin Speed (rpm)               | 700   |                       |     |                  |     |       |          |                                |                 |                 |    |
| Motor                          | AC motor  |                       |     |                  |     |       |          |                                |                 |                 |    |
| Net Dimension (W x H x D) (mm) | 540 x 850 x 560   |                       |     |                  |     |       |          |                                |                 |                 |    |
| Net Weight (kg)                | 30  |                       |     |                  |     |       |          |                                |                 |                 |    |

|          |  |
|----------|--|
| <b>5</b> | <b>REASONS FOR CLASSIFICATION</b>  |
|          | <p>Heading 84.50 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers household or laundry-type washing machines, including machines which both wash and dry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers household or laundry-type washing machines (whether or not electric and whatever the weight), which are normally used in the household, commercial laundries, hospitals, etc., to clean linens, finished goods, etc. They usually include paddles or rotating cylinders for keeping the liquid circulating through the contents, or sometimes a device to give high frequency vibrations to the liquid. The heading also covers machines which both wash and dry.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8450.11.90, with a Most Favoured Nation (MFN) rate of duty of 10% <i>ad valorem</i>; ASEAN-China Free Trade Area (ACFTA) and ASEAN-Korea Free Trade Area (AKFTA) rates of duty of 5% <i>ad valorem</i>, subject to submission of Certificate of Origin (CO) Forms “E” and “AK”, respectively; and ASEAN Trade in Goods Agreement (ATIGA) rate of zero, subject to submission of CO Form “D”.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> |
|          | <p>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p><b>MARILOU P. MENDOZA</b><br/> 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)

|          |  |          |                     |
|----------|--|----------|---------------------|
| <b>1</b> | <b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>   | <b>2</b> | <b>TCC (AR) NO.</b> |
|          | <b>AHTN 8450.11.10</b><br><b>MFN – 10% ad valorem</b><br><b>ACFTA – 5% ad valorem</b><br><b>AKFTA – 5% ad valorem</b><br><b>ATIGA – Zero</b> |          | <b>19-421</b>       |
|          |  | <b>3</b> | <b>DATE ISSUED</b>  |
|          |  |          | <b>SEP 13 2019</b>  |

**4 DESCRIPTION OF GOOD**

**“SAMSUNG WASHING MACHINE, MODEL: WA60H4000SG/TC”**

Based on the brochure and technical information submitted, subject article is a household-type top-loading fully-automatic washing machine with “Double Storm” pulsator and a digital display control panel. It has the following specifications:

|                               |                 |
|-------------------------------|-----------------|
| Washing Capacity (kg)         | 6.0             |
| Spin Speed (rpm)              | 700             |
| Motor                         | AC motor        |
| Net Dimension, W x H x D (mm) | 540 x 850 x 560 |
| Net Weight (kg)               | 30              |



**5 REASONS FOR CLASSIFICATION**

Heading 84.50 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers household or laundry-type washing machines, including machines which both wash and dry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers household or laundry-type washing machines (whether or not electric and whatever the weight), which are normally used in the household, commercial laundries, hospitals, etc., to clean linens, finished goods, etc. They usually include paddles or rotating cylinders for keeping the liquid circulating through the contents, or sometimes a device to give high frequency vibrations to the liquid. The heading also covers machines which both wash and dry.

In view thereof, subject article is classified under AHTN 2017 subheading 8450.11.10, with a Most Favoured Nation (MFN) rate of duty of 10% *ad valorem*; ASEAN-China Free Trade Area (ACFTA) and ASEAN-Korea Free Trade Area (AKFTA) rates of duty of 5% *ad valorem*, subject to submission of Certificate of Origin (CO) Forms “E” and “AK”, respectively; and ASEAN Trade in Goods Agreement (ATIGA) rate of zero, subject to submission of CO Form “D”.

This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

*M. P. Mendoza*

**MARILOU P. MENDOZA**  
Chairperson



Republic of the Philippines  
TARIFF COMMISSION



19-00347

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Website: [tariffcommission.gov.ph](http://tariffcommission.gov.ph) • Philippine Tariff Finder: [finder.tariffcommission.gov.ph](http://finder.tariffcommission.gov.ph) • Email Address: [info@tariffcommission.gov.ph](mailto:info@tariffcommission.gov.ph)

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REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION**  
**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

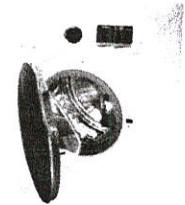
|   |                              |                                |                    |
|---|------------------------------|--------------------------------|--------------------|
| <b>1</b>   <b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b> | <b>AHTN 8450.11.90</b>       | <b>2</b>   <b>TCC (AR) NO.</b> | <b>19-425</b>      |
|   | <b>MFN - 10% ad valorem</b>  |                                |                    |
|   | <b>ACFTA - 5% ad valorem</b> | <b>3</b>   <b>DATE ISSUED</b>  | <b>SEP 13 2019</b> |
|   | <b>AKFTA - 5% ad valorem</b> |                                |                    |
| <b>ATIGA - Zero</b>   |                              |                                |                    |

**4** | **DESCRIPTION OF GOOD**

**“SAMSUNG FRONT LOAD WASHER-DRYER, MODEL: WD85K5410OW/TC”**

Based on the brochure submitted, subject article is a fully-automatic front-loading washing machine with the following specifications:

|                                   |                 |
|-----------------------------------|-----------------|
| <b>Washing Capacity (kg)</b>      | 8.5             |
| <b>Drying Capacity (kg)</b>       | 6.0             |
| <b>Spin Speed (rpm)</b>           | 1400            |
| <b>Net Dimension (WxHxD) (mm)</b> | 600 x 850 x 600 |
| <b>Net Weight (kg)</b>            | 72              |



**5** | **REASONS FOR CLASSIFICATION**

Heading 84.50 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers household or laundry-type washing machines, including machines which both wash and dry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers household or laundry-type washing machines (whether or not electric and whatever the weight), which are normally used in the household, commercial laundries, hospitals, etc., to clean linens, finished goods, etc. They usually include paddles or rotating cylinders for keeping the liquid circulating through the contents, or sometimes a device to give high frequency vibrations to the liquid. The heading also covers machines which both wash and dry.

In view thereof, subject article is classified under AHTN 2017 subheading 8450.11.90, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; ASEAN-China Free Trade Area (ACFTA) and ASEAN-Korea Free Trade Area (AKFTA) rates of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Forms “E” and “AK”, respectively; and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of CO Form “D”.

This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

*MariLou P. Mendoza*  
**MARILOU P. MENDOZA**  
Chairperson



19-00346

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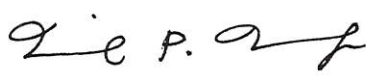
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

|  |   |
|--|---|
| <b>1</b>   <b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b><br><br><b>AHTN 8450.20.00</b><br><b>MFN - 1% ad valorem</b><br><b>ATIGA - Zero</b><br><b>ACFTA - Zero</b><br><b>AKFTA - Zero</b> | <b>2</b>   <b>TCC (AR) NO.</b><br><br><b>19-435</b>     |
|  | <b>3</b>   <b>DATE ISSUED</b><br><br><b>SEP 13 2019</b> |

|   |                       |    |                  |     |              |    |                            |                   |                 |    |  |
|---|-----------------------|----|------------------|-----|--------------|----|----------------------------|-------------------|-----------------|----|--|
| <b>4</b>   <b>DESCRIPTION OF GOOD</b><br><br><p style="text-align: center;"><b>“SAMSUNG WASHING MACHINE, MODEL: WA18M8700GV/TC”</b></p> <p>Based on the brochure and technical specifications submitted, subject article is a fully-automatic top-loading washer designed with black stainless finish, top-mid control panel, and built-in sink for dual-wash purpose. It consists of a digital inverter motor and stainless pulsator. Subject article has the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr><td>Washing capacity (kg)</td><td style="text-align: center;">18</td></tr> <tr><td>Spin speed (rpm)</td><td style="text-align: center;">700</td></tr> <tr><td>Water levels</td><td style="text-align: center;">10</td></tr> <tr><td>Net dimension (WxHxD) (mm)</td><td style="text-align: center;">686 x 1,077 x 744</td></tr> <tr><td>Net weight (kg)</td><td style="text-align: center;">57</td></tr> </table> | Washing capacity (kg) | 18 | Spin speed (rpm) | 700 | Water levels | 10 | Net dimension (WxHxD) (mm) | 686 x 1,077 x 744 | Net weight (kg) | 57 |  |
| Washing capacity (kg)   | 18                    |    |                  |     |              |    |                            |                   |                 |    |  |
| Spin speed (rpm)  | 700                   |    |                  |     |              |    |                            |                   |                 |    |  |
| Water levels  | 10                    |    |                  |     |              |    |                            |                   |                 |    |  |
| Net dimension (WxHxD) (mm)  | 686 x 1,077 x 744     |    |                  |     |              |    |                            |                   |                 |    |  |
| Net weight (kg)   | 57                    |    |                  |     |              |    |                            |                   |                 |    |  |

|   |  |
|---|--|
| <b>5</b>   <b>REASONS FOR CLASSIFICATION</b><br><br><p>Heading 84.50 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers household or laundry-type washing machines, including machines which both wash and dry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers household or laundry-type washing machines (whether or not electric and whatever the weight), which are normally used in the household, commercial laundries, hospitals, etc., to clean linens, finished goods, etc. They usually include paddles or rotating cylinders for keeping the liquid circulating through the contents, or sometimes a device to give high frequency vibrations to the liquid. The heading also covers machines which both wash and dry.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8450.20.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; ASEAN Trade in Goods Agreement (ATIGA), ASEAN-China Free Trade Area (ACFTA), and ASEAN-Korea Free Trade Area (AKFTA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “D”, “E”, and “AK”, respectively.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> | <p>FOR THE COMMISSION</p> <br><b>MARILOU P. MENDOZA</b><br>Chairperson |
|---|--|

