



**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, AOCG

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

**DATE :** 07 February 2020

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 23 - 29 January 2020, 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	2019/2020 RATES OF DUTY
20-002	“ProSe – Selenium Yeast”	2102.20.10	MFN – 3% Ad Valorem ACFTA – Zero*
20-006	“KARRY YOKI (Q22D)”	8704.31.29	MFN – 30% Ad Valorem ACFTA – 5% Ad Valorem*
19-479	“PROTECO <sup>®</sup> MOTOR, Model: UNIVERSAL”	8501.40.19	MFN – Zero
19-577	“ON GUARD <sup>®</sup> ”	3301.90.90	MFN – 3% Ad Valorem
19-590	“SAMSUNG 2 DOOR TOP MOUNT FREEZER 9.1 CU.FT., MODEL: RT25M4033DX/TC”	8418.10.19	MFN – 10% Ad Valorem ATIGA – Zero* ACFTA – Zero* AKFTA – Zero*



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

MANILA 1099

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19-597	“SAMSUNG SIDE BY SIDE NO FROST SPACE MAX INTERIOR REFRIGERATOR, MODEL: RS64R5301B4/TC”	8418.10.19	MFN – 10% Ad Valorem ATIGA – Zero* ACFTA – Zero* AKFTA – Zero*
19-642	“AVIALITE® OBSTRUCTION LIGHT, MODEL: Li-3248H Series”	9405.40.99	MFN – 7% Ad Valorem ATIGA – Zero*
19-643	“PANASONIC® SPLIT-TYPE AIR CONDITIONER, MODELS: CS-E28NFQ (INDOOR) AND CU-E28NFQ (OUTDOOR)”	8415.10.10	MFN – 10% Ad Valorem ACFTA – 5% Ad Valorem
19-646	“ARLA® MIPRODAN 30 SODIUM CASEINATE”	3501.90.10	MFN – 3% Ad Valorem
19-656	“LAMINATE (PRINTING FLEXIBLE PACKAGING MATERIAL)”	3920.10.19	MFN – 15% Ad Valorem AIFTA – 12.05% Ad Valorem*
19-657	“PVC SHRINKABLE FILM”	3920.49.00	MFN – 15% Ad Valorem ACFTA – 5% Ad Valorem*
20-001	“PROX5 – MOLASSES YEAST HYDROLYSATE”	2106.90.99	MFN – 7% Ad Valorem ACFTA – Zero*
<b>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</b>			

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

**CC: COMMISSIONER OF CUSTOMS**



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*DENIED*  
*3:01*

REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

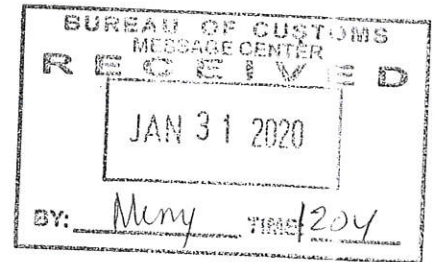


BOC-09-10949

TCOC Ref. No. 20-011

29 January 2020

**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 twelve (12) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 19-479, 19-577, 19-590, 19-597, 19-642, 19-643, 19-646, 19-656, 19-657, 20-001, 20-002, and 20-006, issued by this Commission from 23 January 2020 to 29 January 2020.

Thank you.

Very truly yours,

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



Encl: As stated.

cc: *The Secretary*  
*Department of Finance*  
*Manila*

*267*  
020520







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 2020 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2102.20.10 MFN - 3% ad valorem ACFTA - Zero		20-002
		<b>3</b>	<b>DATE ISSUED</b>
			JAN 23 2020

**4 DESCRIPTION OF GOOD**

**“ProSe - Selenium Yeast”**

Based on the product brochure, certificate of feed product registration from the Bureau of Animal Industry (BAI), product specifications, certificate of composition, and manufacturing process submitted, subject article is an inactive selenium yeast in the form of fine light-yellow powder with a typical yeast odour. It is produced by fermenting *Saccharomyces cerevisiae* with selenium-enriched culture, followed by centrifugal washing and spray-drying. Packed in 25-kg bags, subject article is added to feeds of swine, poultry, and aquaculture, at a rate of 100 to 250 grams per ton of feed, as a selenium supplement, source of protein, and to improve animal growth performance.

**5 REASONS FOR CLASSIFICATION**

Heading 21.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, yeasts (active or inactive). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the yeasts of this heading may be in the active or inactive state. Inactive yeasts, obtained by drying, are generally brewery, distillery or bakers' yeasts which have become insufficiently active for further use in those industries. They are used for human consumption (source of vitamin B) or for feeding animals. It should, however, be noted that, owing to their growing importance, these dried yeasts are to an increasing extent being produced directly from specially prepared active yeasts.

In view thereof, subject article is classified under AHTN 2017 subheading 2102.20.10, 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”.

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**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b> <b>AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY</b>  <b>AHTN 8704.31.29</b> <b>MFN - 30% ad valorem</b> <b>ACFTA - 5% ad valorem</b>	<b>2</b> <b>TCC (AR) NO.</b>  <b>20-006</b>
	<b>3</b> <b>DATE ISSUED</b>  <b>JAN 23 2020</b>

<b>4</b> <b>DESCRIPTION OF GOOD</b>  <b>“KARRY YOKI (Q22D)”</b>  Based on the technical information submitted, subject article is a completely built-up (CBU) pick-up vehicle with a single cab and an open truck bed with tailgate. Subject article has the following specifications:								
<table border="1"> <tr> <td><b>Engine</b> (displacement, fuel)</td> <td>1,251 cc, Gasoline</td> </tr> <tr> <td><b>Overall dimension</b> (LxWxH) (mm)</td> <td>4,873 x 1,603 x 1,890</td> </tr> <tr> <td><b>Gross vehicle weight</b> (kg)</td> <td>1,950</td> </tr> <tr> <td><b>Seating capacity</b></td> <td>2 persons</td> </tr> </table>	<b>Engine</b> (displacement, fuel)	1,251 cc, Gasoline	<b>Overall dimension</b> (LxWxH) (mm)	4,873 x 1,603 x 1,890	<b>Gross vehicle weight</b> (kg)	1,950	<b>Seating capacity</b>	2 persons
<b>Engine</b> (displacement, fuel)	1,251 cc, Gasoline							
<b>Overall dimension</b> (LxWxH) (mm)	4,873 x 1,603 x 1,890							
<b>Gross vehicle weight</b> (kg)	1,950							
<b>Seating capacity</b>	2 persons							
								

**5 REASONS FOR CLASSIFICATION**

Heading 87.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers motor vehicles for the transport of goods. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the classification of certain motor vehicles in this heading is determined by certain features which indicate that the vehicles are designed for the transport of goods rather than for the transport of persons (heading 87.03). These features are especially helpful in determining the classification of motor vehicles, among others, presence of a separate cabin for the driver and passengers and a separate open platform with side panels and a drop-down tailgate (pick-up vehicles).

In view thereof, subject article is classified under AHTN 2017 subheading 8704.31.29, 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*  
**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)

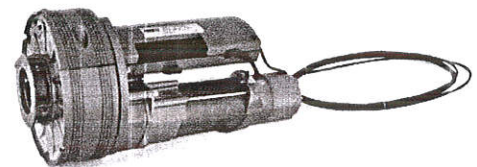
<b>1</b>	<b>AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8501.40.19</b> <b>MFN – Zero</b>		<b>19-479</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>JAN 29 2020</b>

**4 DESCRIPTION OF GOOD**

**“PROTECO® MOTOR, Model: UNIVERSAL”**

Based on the brochure and technical information submitted, subject article is a single-phase reversible rotary electric motor equipped with gears, pulley, and built-in limit switch. It has the following specifications:

Power supply (V) AC	230
Frequency (Hz)	50 / 60
Motor power (W)	600
Pulley speed (rpm)	10
Maximum drive-shaft diameter (mm)	60
Maximum thrust (N-m)	175
Maximum load (kg)	170
Maximum stroke (m)	6



Subject article is to be used as a driving motor for the automation of new or old manual rolling shutter mechanisms.

**5 REASONS FOR CLASSIFICATION**

Heading 85.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers electric motors and generators (excluding generating sets). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that electric motors are machines for transforming electrical energy into mechanical power. This group includes, among others, rotary motors that produce mechanical power in the form of a rotary motion. They are of many types and sizes according to whether they operate on DC or AC, and according to the use or purpose for which they are designed. The motor housing may be adapted to the circumstances in which the motor will operate (e.g., dust proof, drip proof or flame proof motors; non-rigid mountings for belt driven motors, or for motors which will be subject to much vibration).

In view thereof, subject article is classified under AHTN 2017 subheading 8501.40.19, 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

*[Signature]*  
**MARILOU P. MENDOZA**  
Chairperson





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 2020 RATE/S OF IMPORT DUTY</b>  <b>AHTN 3301.90.90</b> <b>MFN - 3% ad valorem</b>	<b>2</b>	<b>TCC (AR) NO.</b> <b>19-577</b>
	<b>3</b>	<b>DATE ISSUED</b> <b>JAN 23 2020</b>

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

**“ON GUARD®”**

Based on the product composition, product information and safety data sheets, and sample submitted, subject article is an essential oil blend of Valencia orange oil, clove oil, cinnamon leaf oil, cinnamon bark oil, eucalyptus oil, and rosemary oil, obtained by steam distillation and cold press processes. It is in the form of yellow liquid and has a warm, spicy aroma. Available in 15-mL amber-colored bottles, subject article can be used in aromatherapy by inhalation or by topical application after dilution with a carrier oil. It can also be used to clean surfaces, cleanse the skin, purify the air, and create an energizing and uplifting aroma.



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

Heading 33.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, aqueous distillates and aqueous solutions of essential oils. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that aqueous distillates are obtained as the aqueous portions of the distillates resulting when essential oils are extracted from plants by steam distillation. After the essential oils have been decanted, the aqueous distillates still retain a fragrance due to the presence of small quantities of essential oils. Certain distillates obtained by the distillation of vegetable products which have been preserved in alcohol still contain small quantities of alcohol; others may contain the quantity of alcohol necessary to ensure their preservation (e.g., witch hazel distillate). These products remain in this heading even when mixed among themselves without the addition of other materials, or when, as is usually the case, they are put up as perfumery or as medicaments. The more common aqueous distillates and solutions are those of orange flowers, rose, melissa, mint, fennel, cherry-laurel, lime-blossom, witch hazel, etc.

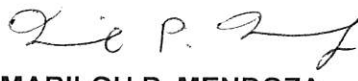
In view thereof, subject article is classified under AHTN 2017 subheading 3301.90.90, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

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

20-00043

  
**MARILOU P. MENDOZA**  
 Chairperson







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 2020 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8418.10.19</b> <b>MFN - 10% ad valorem</b> <b>ATIGA - Zero</b> <b>ACFTA - Zero</b> <b>AKFTA - Zero</b>		<b>19-590</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>JAN 23 2020</b>

**4 DESCRIPTION OF GOOD**

**“SAMSUNG 2 DOOR TOP MOUNT FREEZER 9.1 CU.FT., MODEL: RT25M4033DX/TC”**

Based on the technical information submitted, subject article is a combined refrigerator-freezer fitted with two (2) separate external doors. It consists of a digital inverter compressor, deodorizing filter, tempered glass shelves, ice maker, and an interior light-emitting diode (LED) light, among others. Designed for household use, subject article has the following specifications:



<b>Net Total Capacity (l)</b>	255
<b>Refrigerant</b>	R600a
<b>Net dimension (WxHxD) (mm)</b>	555 x 1,635 x 637
<b>Net weight (kg)</b>	51

**5 REASONS FOR CLASSIFICATION**

Heading 84.18 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, refrigerators, freezers and other refrigerating or freezing equipment, electric or other. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the refrigerators and refrigerating equipment of this heading are in the main machines or assemblies of apparatus for the production, in a continuous cycle of operations, of low temperatures (in the region of 0 °C or less) at the active cooling element, by the absorption of the latent heat of evaporation of liquefied gases (e.g., ammonia, halogenated hydrocarbons), of volatile liquids or, in the case of certain marine types, of water.

In view thereof, subject article is classified under AHTN 2017 subheading 8418.10.19, with a Most Favoured Nation (MFN) rate of duty of 10% 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.

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



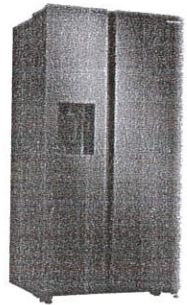






REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

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

<b>1</b>	<b>AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 8418.10.19 MFN - 10% ad valorem ATIGA - Zero ACFTA - Zero AKFTA - Zero	<b>3</b>	<b>DATE ISSUED</b>
		<b>JAN 24 2020</b>	

<b>4</b>	<b>DESCRIPTION OF GOOD</b>								
<p><b>“SAMSUNG SIDE BY SIDE NO FROST SPACE MAX INTERIOR REFRIGERATOR, MODEL: RS64R5301B4/TC”</b></p> <p>Based on the brochure and technical specifications submitted, subject article is a compression-type combined refrigerator-freezer designed for household use. Fitted with two (2) separate side-by-side doors, it has the following specifications:</p>									
<table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="padding: 2px;">Net Total Capacity (l)</td> <td style="padding: 2px;">617</td> </tr> <tr> <td style="padding: 2px;">Refrigerant</td> <td style="padding: 2px;">R600a</td> </tr> <tr> <td style="padding: 2px;">Net Dimension (HxWxD; mm)</td> <td style="padding: 2px;">1,744 x 912 x 716</td> </tr> <tr> <td style="padding: 2px;">Net Weight (kg)</td> <td style="padding: 2px;">109</td> </tr> </table>		Net Total Capacity (l)	617	Refrigerant	R600a	Net Dimension (HxWxD; mm)	1,744 x 912 x 716	Net Weight (kg)	109
Net Total Capacity (l)	617								
Refrigerant	R600a								
Net Dimension (HxWxD; mm)	1,744 x 912 x 716								
Net Weight (kg)	109								
									

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
<p>Heading 84.18 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, refrigerators, freezers and other refrigerating or freezing equipment, electric or other. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the refrigerators and refrigerating equipment of this heading are in the main machines or assemblies of apparatus for the production, in a continuous cycle of operations, of low temperatures (in the region of 0 °C or less) at the active cooling element, by the absorption of the latent heat of evaporation of liquefied gases (e.g., ammonia, halogenated hydrocarbons), of volatile liquids or, in the case of certain marine types, of water.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8418.10.19, with a Most Favoured Nation (MFN) rate of duty of 10% 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.</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> Chairperson</p>	
  <p>20-00051</p>	



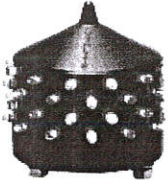




REPUBLIC OF THE PHILIPPINES

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

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 9405.40.99</b> <b>MFN – 7% ad valorem</b> <b>ATIGA – Zero</b>		<b>19-642</b>
		<b>3</b>	<b>DATE ISSUED</b>
			JAN 23 2020

<b>4</b>	<b>DESCRIPTION OF GOOD</b>																										
	<b>“AVIALITE® OBSTRUCTION LIGHT, MODEL: Li-3248H Series”</b>																										
	<p>Based on the technical specifications submitted, subject article is a low intensity non-flashing light-emitting diode (LED) lamp consisting of an airtight cylindrical housing populated with red LEDs. Optional built-in features include photosensor, which detects daylight to automatically turn on/off the lamp, and alarm for remote monitoring when the lamp is malfunctioning. Designed to be used as an aviation obstruction beacon in tall buildings, wind turbines, bridges, telecommunication towers, cranes, pylons, and chimneys, subject article has the following specifications:</p>																										
	<table border="1" style="width: 100%;"> <thead> <tr> <th>Model</th> <th>Li-3248H</th> <th>Li-3248H-S</th> <th>Li-3248H-SA</th> </tr> </thead> <tbody> <tr> <td>Brightness (candela)</td> <td>38</td> <td>38</td> <td>38</td> </tr> <tr> <td>Voltage (V) (AC/DC)</td> <td>220-240 / 48</td> <td>220-240 / 48</td> <td>220-240 / 48</td> </tr> <tr> <td>Current (mA) (AC/DC)</td> <td>33 / 70</td> <td>33 / 70</td> <td>33 / 70</td> </tr> <tr> <td>Power (W) (AC/DC)</td> <td>6.4 / 3.3</td> <td>6.4 / 3.3</td> <td>6.4 / 3.3</td> </tr> <tr> <td>Optional Built-in Features</td> <td>Basic</td> <td>Basic with photo sensor</td> <td>Basic with photo sensor and alarm</td> </tr> </tbody> </table>	Model	Li-3248H	Li-3248H-S	Li-3248H-SA	Brightness (candela)	38	38	38	Voltage (V) (AC/DC)	220-240 / 48	220-240 / 48	220-240 / 48	Current (mA) (AC/DC)	33 / 70	33 / 70	33 / 70	Power (W) (AC/DC)	6.4 / 3.3	6.4 / 3.3	6.4 / 3.3	Optional Built-in Features	Basic	Basic with photo sensor	Basic with photo sensor and alarm		
Model	Li-3248H	Li-3248H-S	Li-3248H-SA																								
Brightness (candela)	38	38	38																								
Voltage (V) (AC/DC)	220-240 / 48	220-240 / 48	220-240 / 48																								
Current (mA) (AC/DC)	33 / 70	33 / 70	33 / 70																								
Power (W) (AC/DC)	6.4 / 3.3	6.4 / 3.3	6.4 / 3.3																								
Optional Built-in Features	Basic	Basic with photo sensor	Basic with photo sensor and alarm																								

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 94.05 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers in particular, among others, specialised lamps, e.g.: darkroom lamps; machine lamps (presented separately); photographic studio lamps; inspection lamps (other than those of heading 85.12); non-flashing beacons for aerodromes.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 9405.40.99, with a Most Favoured Nation (MFN) rate of duty of 7% 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>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> Chairperson</p>
	  20-00045









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 2020 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
<b>AHTN 8415.10.10</b> <b>MFN - 10% ad valorem</b> <b>ACFTA - 5% ad valorem</b>		<b>19-643</b>	
		<b>3</b>	<b>DATE ISSUED</b>
		<b>JAN 24 2020</b>	

<b>4</b>	<b>DESCRIPTION OF GOOD</b>															
<b>“PANASONIC® SPLIT-TYPE AIR CONDITIONER, MODELS: CS-E28NFQ (INDOOR) AND CU-E28NFQ (OUTDOOR)”</b>																
<p>Based on the technical specifications submitted, subject article is an air conditioning machine consisting of a floor-mounted indoor unit (housing the evaporator) and an outdoor unit (comprised of the condenser and compressor). It has the following specifications:</p>																
<table border="1" style="width: 100%;"> <thead> <tr> <th style="width: 25%;">Maximum Cooling Capacity</th> <th style="width: 25%;">Power Source</th> <th style="width: 25%;">Power Capacity</th> <th colspan="2" style="width: 25%;">Dimensions (LxWxD) (mm)</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">7.5 kW</td> <td style="text-align: center;">230 V, 60 Hz</td> <td style="text-align: center;">3.4 kW</td> <td style="width: 12.5%;">Indoor unit</td> <td style="width: 12.5%;">1,880 x 540 x 357</td> </tr> <tr> <td></td> <td></td> <td></td> <td>Outdoor unit</td> <td>700 x 998 x 320</td> </tr> </tbody> </table>		Maximum Cooling Capacity	Power Source	Power Capacity	Dimensions (LxWxD) (mm)		7.5 kW	230 V, 60 Hz	3.4 kW	Indoor unit	1,880 x 540 x 357				Outdoor unit	700 x 998 x 320
Maximum Cooling Capacity	Power Source	Power Capacity	Dimensions (LxWxD) (mm)													
7.5 kW	230 V, 60 Hz	3.4 kW	Indoor unit	1,880 x 540 x 357												
			Outdoor unit	700 x 998 x 320												
<p>Subject article is used to improve thermal comfort and indoor air quality of small closed spaces like offices, homes and the like.</p>																

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
<p>Heading 84.15 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 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 (EN) state that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. The machines may be in the form of single units encompassing all the required elements, such as self-contained window or wall types (referred to as “through-the-wall” units). Alternatively, they may be in the form of “split-systems” which operate when connected together, i.e., a condenser unit for external installation plus an evaporator unit for internal installation. These “split-systems” are ductless and utilize a separate evaporator for each area to be air conditioned (e.g., each room).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8415.10.10, with a Most Favoured Nation (MFN) rate of duty of 10% 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> Chairperson</p>	
  <p>20-00052</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 2020 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3501.90.10</b> <b>MFN – 3% ad valorem</b>		<b>19-646</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>JAN 23 2020</b>

**4 DESCRIPTION OF GOOD**

**“ARLA® MIPRODAN 30 SODIUM CASEINATE”**

Based on the product information data sheet, production flowchart, packing list, and sample submitted, subject article is a spray-dried pure milk protein in the form of fine white free-flowing powder. It is manufactured from fresh pasteurized skimmed milk by acid precipitation of the casein, direct neutralization, and spray-drying. Packed in 20-kg paper bags with polyethylene inner bag, subject article is used in the manufacture of food products such as coffee creamer.

**5 REASONS FOR CLASSIFICATION**

Heading 35.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, casein, caseinates and other casein derivatives. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that caseinates (salts of casein) include the sodium and ammonium salts known as “soluble caseins”; these salts are normally used to prepare concentrated foods and pharmaceutical products. Calcium caseinate is used in the preparation of foodstuffs or as a glue, according to its character.

In view thereof, subject article is classified under AHTN 2017 subheading 3501.90.10, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

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







*Hjt*  
**MASTER COPY**

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 2020 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3920.10.19</b> <b>MFN - 15% ad valorem</b> <b>AFTA - 12.05% ad valorem</b>		<b>19-656</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>JAN 29 2020</b>

**4 DESCRIPTION OF GOOD**

**“LAMINATE (PRINTING FLEXIBLE PACKAGING MATERIAL)”**

Based on the technical and material safety data sheets, manufacturing process flowchart, and sample submitted, subject articles are polyethylene terephthalate (PET) sheets (10-µm thickness), printed with labels and laminated with polyethylene (PE) plastics (20-µm thickness), used for packaging of Surf® detergent powders. Subject articles are to be imported in rolls, with reel dimensions (LxWxH) of 400 mm x 400 x mm x 1200 mm.

**5 REASONS FOR CLASSIFICATION**

Note 2 to Section VII of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that except for the goods of heading 39.18 or 39.19, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

Heading 39.20 of the AHTN 2017 covers other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported, or similarly combined with other materials. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading does not cover products which have been reinforced, laminated, supported or similarly combined with materials other than plastics (heading 39.21). For this purpose “similarly combined” must be combinations of plastics with materials, other than plastics, which enhance the strength of the plastic material (e.g., embedded metal mesh and woven glass fabric, as well as mineral fibres, whiskers and filaments). However, products made out of plastics compounded with fillers in the form of powders, granules, spheres or flakes are classified in this heading. Further, minor surface treatments such as coloration, printing, vacuum deposition of metal are not to be regarded as reinforcements or similar combinations for the purposes of this heading. According to Note 10 to this Chapter, the expression “plates, sheets, film, foil and strip” applies only to plates, sheets, film, foil and strip and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked (for example, polished, embossed, coloured, merely curved or corrugated), uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use, for example, tablecloths).

In view thereof, subject articles are classified under AHTN 2017 subheading 3920.10.19, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN- India Free Trade Area (AFTA) rate of duty of 12.05% ad valorem, subject to submission of Certificate of Origin (CO) Form “AI”.

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**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<p><b>AHTN 3920.49.00</b>  <b>MFN - 15% ad valorem</b>  <b>ACFTA - 5% ad valorem</b></p>		<b>19-657</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>JAN 23 2020</b>

**4 DESCRIPTION OF GOOD**

**“PVC SHRINKABLE FILM”**

Based on the product specifications, safety data sheet, and sample submitted, subject article is a transparent film composed of polyvinyl chloride (PVC) and plasticizer (<6%), among others. It is generally used for printed bottle labels. Subject article is to be imported in rolls, with reel dimensions (WxTxD) of 100-1050 mm x 20-70 µm x 300-600 mm.

**5 REASONS FOR CLASSIFICATION**

Heading 39.20 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported, or similarly combined with other materials. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading does not cover products which have been reinforced, laminated, supported or similarly combined with materials other than plastics (heading 39.21). For this purpose “similarly combined” must be combinations of plastics with materials, other than plastics, which enhance the strength of the plastic material (e.g., embedded metal mesh and woven glass fabric, as well as mineral fibres, whiskers and filaments). However, products made out of plastics compounded with fillers in the form of powders, granules, spheres or flakes are classified in this heading. Further, minor surface treatments such as coloration, printing, vacuum deposition of metal are not to be regarded as reinforcements or similar combinations for the purposes of this heading. According to Note 10 to this Chapter, the expression “plates, sheets, film, foil and strip” applies only to plates, sheets, film, foil and strip and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked (for example, polished, embossed, coloured, merely curved or corrugated), uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use, for example, tablecloths).

In view thereof, subject article is classified under AHTN 2017 subheading 3920.49.00, with a Most Favoured Nation (MFN) rate of duty of 15% 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

*Mari Lou 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)

<b>1</b>	<b>AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 2106.90.99</b> <b>MFN - 7% ad valorem</b> <b>ACFTA - Zero</b>		<b>20-001</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>JAN 29 2020</b>

**4 DESCRIPTION OF GOOD**

**“PROX5 - MOLASSES YEAST HYDROLYSATE”**

Based on the certificate of feed product registration from the Bureau of Animal Industry (BAI), product specifications, certificate of composition, and production process flowchart submitted, subject article is pure autolysed molasses yeast (100%) in the form of fine light-yellow powder with a typical yeast odour. It is produced from the *Saccharomyces cerevisiae* strain through advanced fermentation, centrifugal washing, heat treatment, breaking of yeast cell wall (autolysis), concentration, and spray drying processes. Packed in 25-kg bags, subject article is to be added to feeds of swine, poultry, and aquaculture as a protein source and to improve animal growth performance.

**5 REASONS FOR CLASSIFICATION**

Heading 21.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, autolysed yeast and other yeast extracts, products obtained by the hydrolysis of yeast. These products cannot provoke fermentation and they have a high protein value. They are used mainly in the food industry (e.g., for the preparation of certain seasonings).

In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.99, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem 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



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

