



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 : 03 March 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 19-21 February 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
19-515	“COCONUT WATER SD POWDER”	2106.90.55	MFN – 10% Ad Valorem ATIGA – Zero*
20-020	“VALVE LID, PART CODE: W0903-8DV10”	3926.90.99B	MFN – 15% Ad Valorem ATIGA – Zero*
20-022	“DIOX FORTE 7500 A AND DIOX FORTE 7500 B”	3808.94.90	MFN – 3% Ad Valorem
20-032	“ACTISAF® Sc 47 HR+”	2102.10.00	MFN – 3% Ad Valorem



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

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20-041	"HINEX® JELLY CORN FLAVOR"	2202.99.50	MFN – 10% Ad Valorem PJEPA – Zero* AJCEPA – Zero*
20-042	"ANKAI BUS, MODEL: HFF6739KDE5B"	8702.10.81	MFN - 15% Ad Valorem ACFTA – 5% Ad Valorem*
20-043	"ANKAI BUS, MODEL: HFF6669KDE5B"	8702.10.81	MFN - 15% Ad Valorem ACFTA – 5% Ad Valorem*
<i>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</i>			

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

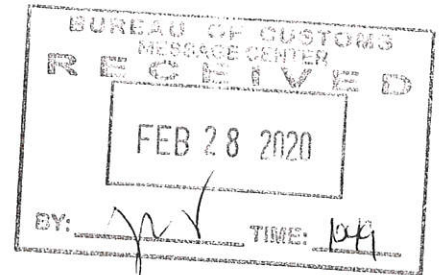
TCOC Ref. No. 20-021



BOC-09-11726

27 February 2020

COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Port Area, Manila



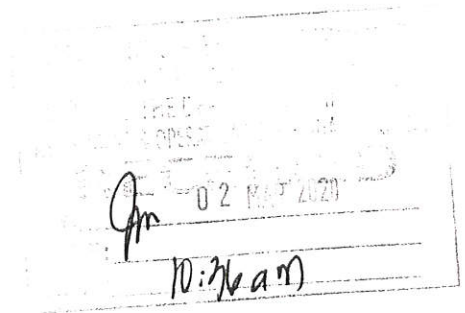
Dear **Commissioner Guerrero**:

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 seven (7) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 19-515, 20-020, 20-022, 20-032, 20-041, 20-042, and 20-043 issued by this Commission from 19 February 2020 to 21 February 2020.

Thank you.

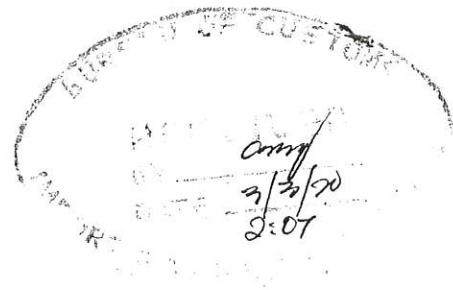
Very truly yours,

MariLou P. Mendoza
MARILOU P. MENDOZA
Chairperson



Encl: As stated.

cc: *The Secretary*
Department of Finance
Manila





REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2106.90.55 MFN – 10% ad valorem ATIGA – Zero		19-515
		3	DATE ISSUED
			FEB 19 2020

4 DESCRIPTION OF GOOD

“COCONUT WATER SD POWDER”

Based on the packing list, ingredient statement, production information, and sample submitted, subject article is a white to light-cream free-flowing fine powder with an odor and taste of coconut water. It is produced by evaporating coconut water followed by mixing with maltodextrin prior to spray drying. Packed in 20-kg (net weight) vacuum plastic bags in carton boxes, subject article can be directly consumed after dilution as a natural isotonic beverage or used as a flavouring for bakery, dairy, and confectionery products.

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, preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption.

In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.55, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (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

Handwritten Signature of Marilou P. Mendoza

MARILOU P. MENDOZA
Chairperson





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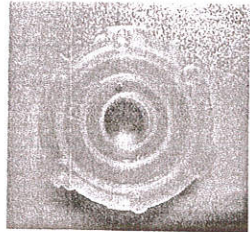
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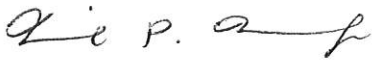
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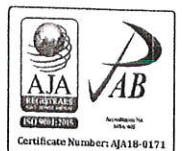
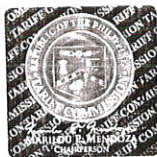
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY AHTN 3926.90.99B MFN - 15% ad valorem ATIGA - Zero	2 TCC (AR) NO. 20-020
	3 DATE ISSUED FEB 26 2020

4 DESCRIPTION OF GOOD <p style="text-align: center;">“VALVE LID, PART CODE: W0903-8DV10”</p> <p>Based on the technical drawing, technical information and sample submitted, subject article is a polypropylene (PP) lid that serves as cover and lock for the valve frame assembly of a washing machine. Subject article weighs 12.06 grams and has a dimension (DxT) of 59.8 mm x 20 mm.</p>	
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5 REASONS FOR CLASSIFICATION <p>Heading 39.26 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers other articles of plastics and articles of other materials of headings 39.01 to 39.14. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers articles, not elsewhere specified or included, of plastics or of other materials of headings 39.01 to 39.14.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3926.90.99B, with a Most Favoured Nation (MFN) rate of duty of 15% 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>  MARILOU P. MENDOZA Chairperson
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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3808.94.90 MFN - 3% ad valorem		20-022
		3	DATE ISSUED
			FEB 19 2020

4 DESCRIPTION OF GOOD

“DIOX FORTE 7500 A AND DIOX FORTE 7500 B”

Based on the product labels, product formula, safety data sheets, and product specifications submitted, subject articles are precursors of Diox Forte 7500 ClO₂ (chlorine dioxide), a disinfectant for drinking water and water distribution lines for livestock. Diox Forte 7500 A is a light-yellow solution of sodium chlorite in distilled water, while Diox Forte 7500 B is a colorless solution of sodium hydrogensulphate in distilled water. Packed in plastic drums and in plastic bottles, subject articles are to be imported together and are intended to be mixed to produce a chlorine dioxide solution.

5 REASONS FOR CLASSIFICATION

Note 3 to Section VI of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are: (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked; (b) presented together; and (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

Heading 38.08 of the AHTN 2017 covers insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the products of heading 38.08 include, among others, disinfectants. Disinfectants are agents which destroy or irreversibly inactivate undesirable bacteria, viruses or other micro-organisms, generally on inanimate objects.

In view thereof, subject articles are classified under AHTN 2017 subheading 3808.94.90, 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



Mari Lou P. Mendoza
MARILOU P. MENDOZA
Chairperson





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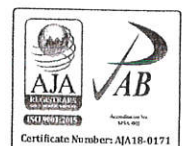
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2102.10.00 MFN - 3% ad valorem		20-032
		3	DATE ISSUED
			FEB 19 2020

4	DESCRIPTION OF GOOD
	“ACTISAF® Sc 47 HR+”
	<p>Based on the certificate of formula, brochure, and manufacturing process diagram submitted, subject article is a 100% dried live yeast (<i>Saccharomyces cerevisiae</i>), in the form of light beige micro-spherule. It is obtained by propagation of the strain, separation and dehydration of yeast cream, and drying. Packed in 25-kg and 1000-kg bags, subject article is to be added to feeds to improve feed efficiency and zootechnical performance of ruminants, swine, poultry, horses, and rabbits.</p>
5	REASONS FOR CLASSIFICATION
	<p>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. Active yeasts generally provoke fermentation. They consist essentially of certain micro-organisms (almost exclusively of the genus <i>Saccharomyces</i>), which multiply during alcoholic fermentation. Yeasts may also be produced by partial or total prevention of fermentation, according to the aeration process.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2102.10.00, with a Most Favoured Nation (MFN) rate of duty of 3% 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>
	<p>FOR THE COMMISSION</p> <p><i>Handwritten signature</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	  Republic of the Philippines TARIFF COMMISSION 20-00087





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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 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2202.99.50 MFN - 10% ad valorem PJEPA - Zero AJCEPA - Zero		20-041
		3	DATE ISSUED
			FEB 19 2020

4	DESCRIPTION OF GOOD
	<p>“HINEX® JELLY CORN FLAVOR”</p> <p>Based on the formulation, manufacturing process, product label, and sample submitted, subject article is a corn-flavoured jelly drink. It is in the form of a light-brown liquid containing jelly bits and is composed of water, maltodextrin, casein, granulated sugar, guar gum, sodium citrate, agar, hydrolyzed collagen, and food flavor, among others. Packed in 300-g pouches equipped with spill-proof nozzle, subject article is put up for retail sale and ready for direct consumption.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 22.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers non-alcoholic beverages, not classified under other headings, particularly heading 20.09 or 22.01. This group includes, among others, certain other beverages ready for consumption, such as those with a basis of milk and cocoa.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2202.99.50, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; and Philippines-Japan Economic Partnership Agreement (PJEPA) and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “JP” and “AJ”, 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>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>





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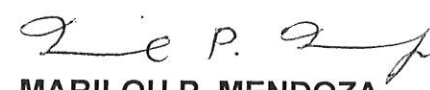


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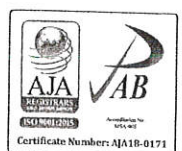
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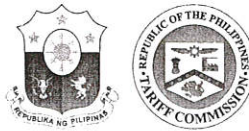
Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY AHTN 8702.10.81 MFN - 15% ad valorem ACFTA - 5% ad valorem	2 TCC (AR) NO. 20-042
	3 DATE ISSUED FEB 21 2020

4 DESCRIPTION OF GOOD “ANKAI BUS, MODEL: HFF6739KDE5B” Based on the technical information submitted, subject article is a minibus to be imported completely built-up (CBU). Subject article has the following specifications:									
<table border="1" style="width: 100%;"> <tr> <td style="width: 40%;">Engine (displacement, fuel)</td> <td>2,982 cc, Diesel</td> </tr> <tr> <td>Overall dimension (LxWxH) (mm)</td> <td>7,280 x 2,250 x 2,995</td> </tr> <tr> <td>Gross vehicle weight (kg)</td> <td>7,600</td> </tr> <tr> <td>Seating capacity</td> <td>30 persons</td> </tr> </table>		Engine (displacement, fuel)	2,982 cc, Diesel	Overall dimension (LxWxH) (mm)	7,280 x 2,250 x 2,995	Gross vehicle weight (kg)	7,600	Seating capacity	30 persons
Engine (displacement, fuel)	2,982 cc, Diesel								
Overall dimension (LxWxH) (mm)	7,280 x 2,250 x 2,995								
Gross vehicle weight (kg)	7,600								
Seating capacity	30 persons								

5 REASONS FOR CLASSIFICATION
<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 that this heading covers all motor vehicles designed for the transport of ten persons or more (including the driver). This heading includes motor buses, coaches, trolleybuses and gyrobuses.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8702.10.81, 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”.</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>
FOR THE COMMISSION  MARILOU P. MENDOZA Chairperson
 





REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1 AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY AHTN 8702.10.81 MFN - 15% ad valorem ACFTA - 5% ad valorem	2 TCC (AR) NO. 20-043
	3 DATE ISSUED FEB 19 2020

4 | **DESCRIPTION OF GOOD**

“ANKAI BUS, MODEL: HFF6669KDE5B”

Based on the technical specifications submitted, subject article is a completely built-up (CBU) minibus. Subject article has the following specifications:

Dimensions (L x W x H) (mm)	6,620 x 2,250 x 2,995
Engine (displacement, fuel)	2,982 cc, Diesel
Gross Vehicle Weight (kg)	6,500
Seating Capacity	23
Transmission and Drive Train	Manual, Rear-wheel drive



5 | **REASONS FOR CLASSIFICATION**

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 that this heading covers all motor vehicles designed for the transport of ten persons or more (including the driver). This heading includes motor buses, coaches, trolleybuses and gyro buses. 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.).

In view thereof, subject article is classified under AHTN 2017 subheading 8702.10.81, 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



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MARILOU P. MENDOZA
Chairperson

