

2017-11-018



BUREAU OF CUSTOMS

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30 October 2017

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MEMORANDUM:

TO : All District and Sub-port Collectors
All Chiefs, Formal Entry Division
And Formal Entry Division Personnel

RE : Tariff Commission Circulars

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization Act (Republic Act 10863), the Tariff Commission issued an Advance Rulings (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued from 18 to 19 October, 2017, for various imported articles, and the same were submitted and reviewed by this Office, summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	RATE OF DUTY
17-293	"GYPROC® JOINTING 30"	3214.10.00	MFN – 5% Ad Valorem ATIGA – Zero*
17-297	"GYPROC® DRILYNER® DRI-WALL ADHESIVE"	2520.20.90	MFN – 3% Ad Valorem ATIGA – Zero*
17-404	"JISLON® LINEAR POINTER – GLOBAL SOLAR BATTERY (GSB) TYPE"	8530.80.00	MFN – 3% Ad Valorem ATIGA – Zero*
17-405	"JISLON® LINEAR POINTER, MODEL: NLP TYPE NL5 SERIES"	8530.80.00	MFN – 3% Ad Valorem ATIGA – Zero*
17-425	"PT-M-1037i MINI PC"	8471.50.10	MFN – Zero ACFTA – Zero*
17-434	"POSTECH IMPACT PRINTER, MODEL: PT-RP76III"	8443.32.19	MFN – Zero ACFTA – Zero*
17-437	"DITRIM ORAL SUSPENSION"	3004.20.91	MFN – Zero ATIGA – Zero*
17-474	"REMIA® THOUSAND ISLAND DRESSING"	2103.90.13	MFN – 7% Ad Valorem
17-475	"REMIA® BLACK JACK-SMOKEY BBQ SAUCE"	2103.90.13	MFN – 7% Ad Valorem
17-476	"REMIA® MAYONNAISE LIGHT SQZ"	2103.90.13	MFN – 7% Ad Valorem
17-480	"REMIA® CAESAR DRESSING"	2103.90.13	MFN – 7% Ad Valorem
17-481	"REMIA® BBQ SAUCE"	2103.90.13	MFN – 7% Ad Valorem
17-482	"REMIA® GARLIC SAUCE"	2103.90.13	MFN – 7% Ad Valorem
17-483	"REMIA® ITALIAN DRESSING"	2103.90.13	MFN – 7% Ad Valorem
17-485	"REMIA® SALATA ORIGINAL CAESAR DRESSING"	2103.90.13	MFN – 7% Ad Valorem

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

For your information and guidance.

Atty. EDWARD JAMES A. DY BUCO

Deputy Commissioner

Assessment and Operations Coordinating Group

2017-11-018 p.2



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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 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
		17-293	
AHTN 3214.10.00 MFN – 5% ad valorem ATIGA – Zero		3	DATE ISSUED
		OCT 18 2017	

4 DESCRIPTION OF GOOD

“GYPROC® JOINTING 30”

Based on the brochure and safety data sheet submitted, subject article is a plastering material in the form of dry, odourless powder. It is composed of calcium sulphate hemihydrate, calcium carbonate, cellulose ether, potassium aluminium silicate and modified starch, among others. It is mixed with water to make a quick setting plaster mortar, suitable for jointing gypsum boards, hiding screws and nail heads, repairing cracks, and preparing lining surfaces before final painting or decoration. Subject article is packed in 20 kg paper sacks.

5 REASONS FOR CLASSIFICATION

Heading 32.14 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that these preparations are mainly used to stop, seal or caulk cracks and, in certain cases, to bond or firmly join components together. They are distinguished from glues and other adhesives by the fact that they are applied in thick coatings or layers. This group includes, among others, mastics based on plaster. These are put up as fibrous and flocculent powders, composed of a mixture of about 50 % plaster with other materials such as asbestos fibres, wood cellulose, glass fibres or sand. They are made pasty by the addition of water, and used to secure screws, gudgeon pins, dowels, hooks, etc.

In view thereof, subject article is classified under AHTN 2017 subheading 3214.10.00 with Most Favoured Nation (MFN) rate of duty of 5% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of origin (CO) Form "D".

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

2017-11-018 P 3

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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 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2520.20.90 MFN - 3% ad valorem ATIGA - Zero		17-297
		3	DATE ISSUED
			OCT 19 2017

4 DESCRIPTION OF GOOD

“GYPROC® DRILYNER® DRi-WALL ADHESIVE”

Based on the technical specifications submitted, subject article is a white gypsum-based adhesive of calcium sulfate hemihydrate (80-100%), mixed with modified starch (0.002- 0.2%) to improve water retention, and with cellulose ether (0.1-0.5%) to improve workability and strength. Packed in 25-kg polypropylene bags, subject article is mixed with 12 liters of water per bag before use. The mixture is applied to the wall at a thickness of 20 mm to hold the gypsum board in place.

5 REASONS FOR CLASSIFICATION

Heading 25.20 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, plasters consisting of gypsum partly or completely dehydrated by calcination. The characteristic of gypsum is that, when calcined, it loses part of its water thus forming plasters which on being mixed with water set hard. In order that the plasters should not set too quickly small quantities of retarders are often added to the calcined gypsum. For special purposes gypsum is calcined until all its water is lost, and a small quantity of an accelerator such as alum is added (Keene’s cement or English cement). Similar plasters are made by adding alum to natural anhydrite. All these prepared plasters remain in this heading.

In view thereof, subject article is classified under AHTN 2017 subheading 2520.20.90 with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem, and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.

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



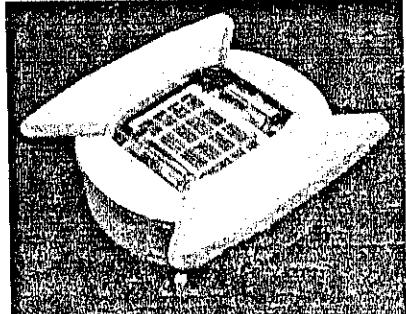
REPUBLIC OF THE PHILIPPINES

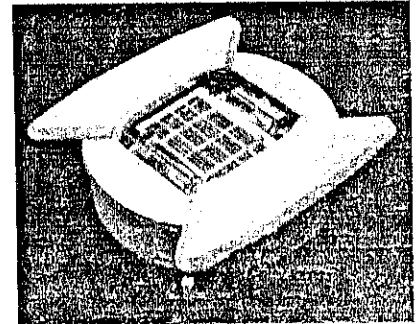
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 8530.80.00 MFN - 3% ad valorem ATIGA - Zero		17-404	
		3	DATE ISSUED
		OCT 18 2017	

4	DESCRIPTION OF GOOD																												
<p align="center">“JISLON® LINEAR POINTER - GLOBAL SOLAR BATTERY (GSB) TYPE”</p> <p>Based on the product brochure and sample submitted, subject article is a self-illuminated, flashing roadway marker. Housed in an aluminium alloy body with a polycarbonate cover lens, subject article is composed of a solar module (0.2 watts, peak power), a nickel-metal hydride battery (600 mAH (milliampere-hours) capacity), and three (3) or six (6) pieces of white LED (light-emitting diode) as its light source. Having a dimension of 120 mm x 65 mm, and weighing 595 g, it is available in the following models:</p> <table border="1"> <thead> <tr> <th>MODEL</th> <th>LED COLOR</th> <th>FACE</th> <th>LENS COLOR</th> </tr> </thead> <tbody> <tr> <td>GSB-WS</td> <td>WHITE</td> <td>SINGLE: 3 X 1</td> <td>CLEAR</td> </tr> <tr> <td>GSB-WW</td> <td>WHITE</td> <td>DOUBLE: 3 X 2</td> <td>CLEAR</td> </tr> <tr> <td>GSB-WS-HF</td> <td>WHITE</td> <td>SINGLE: 3 X 1</td> <td>CLEAR</td> </tr> <tr> <td>GSB-WW-HF</td> <td>WHITE</td> <td>DOUBLE: 3 X 2</td> <td>CLEAR</td> </tr> <tr> <td>GSB-BS</td> <td>BLUE</td> <td>SINGLE: 3 X 1</td> <td>CLEAR</td> </tr> <tr> <td>GSB-BW-HF</td> <td>BLUE</td> <td>DOUBLE: 3 X 2</td> <td>CLEAR</td> </tr> </tbody> </table>  <p>Subject article is to be embedded in the roadway and used as an auxiliary device for traffic safety.</p>		MODEL	LED COLOR	FACE	LENS COLOR	GSB-WS	WHITE	SINGLE: 3 X 1	CLEAR	GSB-WW	WHITE	DOUBLE: 3 X 2	CLEAR	GSB-WS-HF	WHITE	SINGLE: 3 X 1	CLEAR	GSB-WW-HF	WHITE	DOUBLE: 3 X 2	CLEAR	GSB-BS	BLUE	SINGLE: 3 X 1	CLEAR	GSB-BW-HF	BLUE	DOUBLE: 3 X 2	CLEAR
MODEL	LED COLOR	FACE	LENS COLOR																										
GSB-WS	WHITE	SINGLE: 3 X 1	CLEAR																										
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GSB-BW-HF	BLUE	DOUBLE: 3 X 2	CLEAR																										




5	REASONS FOR CLASSIFICATION
<p>Heading 85.30 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all electrical equipment used for controlling the traffic on railways, hovertrain systems, roads or inland waterways. To a certain extent similar equipment is also used for controlling ships or boats (e.g., in harbours), aircraft (e.g., at airports) and for parking facilities, and this equipment is also covered by the heading. The heading includes equipment for roads, inland waterways or parking facilities.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8530.80.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem, and ASEAN Trade In Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.</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


 Republic of the Philippines
 TARIFF COMMISSION


17-00435


 MARILOU P. MENDOZA
 Chairperson

2017-11-018 p.5



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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

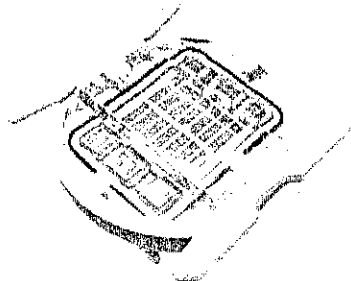
1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8530.80.00 MFN - 3% ad valorem ATIGA - Zero		17-405
		3	DATE ISSUED
			OCT 18 2017

4 DESCRIPTION OF GOOD

"JISLON® LINEAR POINTER, MODEL: NLP TYPE NL5 SERIES"

Based on the product brochure and sample submitted, subject article is a self-illuminated, flashing roadway marker. Housed in an aluminium alloy body, with a polycarbonate cover lens, subject article is composed of a solar module (0.31 watts, peak power), a gold capacitor battery (60 F (farad) capacity), and three (3) to six (6) pieces of white LED (light-emitting diode) as its light source. Having a dimension of 145 mm x 80 mm, and weighing 1 kg, it is available in the following models:

MODEL	LED COLOR	FACE	LENS COLOR
NL5-R	RED	DOUBLE: 3 X 2	CLEAR
NL5-Y	ORANGE	DOUBLE: 3 X 2	YELLOW
NL5-RS	RED	SINGLE: 3 X 1	CLEAR
NL5-R20	RED	DOUBLE: 3 X 2	CLEAR (w/ 20° angle)
NL5-Y20	ORANGE	DOUBLE: 3 X 2	YELLOW (w/ 20° angle)
NL5-YS	ORANGE	SINGLE: 3 X 1	YELLOW
NL5-WHS2	WHITE	SINGLE: 3 X 1	CLEAR
NL5-WHS3	WHITE	SINGLE: 3 X 1	CLEAR
NL5-WHS3-HF	WHITE	SINGLE: 3 X 1	CLEAR
NL5-WHW3	WHITE	DOUBLE: 3 X 2	CLEAR



Subject article is to be embedded in the roadway and used as an auxillary device for traffic safety.

5 REASONS FOR CLASSIFICATION

Heading 85.30 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all electrical equipment used for controlling the traffic on railways, hovertrain systems, roads or inland waterways. To a certain extent similar equipment is also used for controlling ships or boats (e.g., in harbours), aircraft (e.g., at airports) and for parking facilities, and this equipment is also covered by the heading. The heading includes equipment for roads, inland waterways or parking facilities

In view thereof, subject article is classified under AHTN 2017 subheading 8530.80.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem, and ASEAN Trade In Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "D".

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



Republic of the Philippines
TARIFF COMMISSION



17-00436

MariLou P. Mendoza
MARILOU P. MENDOZA
 Chairperson



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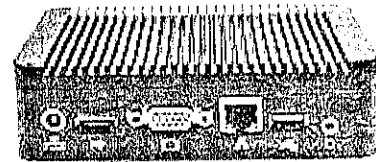
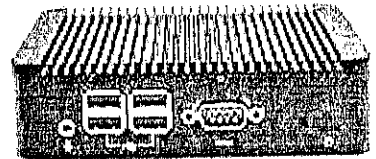
TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION
 Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY AHTN 8471.50.10 MFN - Zero ACFTA - Zero	2	TCC (AR) NO.
		17-425
	3	DATE ISSUED
		OCT 19 2017

4 | DESCRIPTION OF GOOD

“PT-M-1037i MINI PC”

Based on the brochure submitted, subject article is a miniature processing unit for personal computer (PC) consisting of a central processing unit (CPU) (Intel Celeron dual core 1.8 GHz), internal memory [up to 8 Gb, DDR3 (Double Data Rate Three)], and storage unit (hard disk drive (HDD)/ solid state drive (SSD)), with support for Windows and Linux operating systems (OS). It is housed in an aluminium case, with an overall dimension of 134 mm x 128 mm x 45 mm, and weighs 0.7 kg. Power is supplied via power adapter (12 V, 5 A) through the built-in DC (direct current) jack. Subject article is capable of accepting connections via the following ports: HDMI (High-Definition Multimedia Interface), VGA (Video Graphics Array), RS-232 (Recommend Standard number 232), RJ-45 (Registered Jack 45), four (4) USB (Universal Serial Bus) 2.0, and audio-in (mic). Subject article is intended for use in Point-of Sale (POS) machines for retail stores, hotels, and restaurants, among others.



5 | REASONS FOR CLASSIFICATION

Heading 84.71 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, automatic data processing machines and units thereof. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, automatic data processing machines and separately presented units. Automatic data processing machines are machines which, by logically interrelated operations performed in accordance with pre-established instructions (program), furnish data which can be used as such or, in some cases, serve in turn as data for other data processing operations. This heading also covers separately presented constituent units of automatic data processing systems described above. An apparatus can only be classified in this heading as a unit of an automatic data processing system if it, among others, performs a data processing function.

In view thereof, subject article is classified under AHTN 2017 subheading 8471.50.10, 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

MariLou P. Mendoza

MARILOU P. MENDOZA
 Chairperson





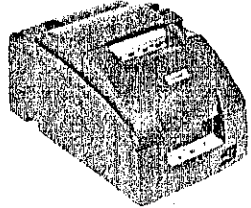
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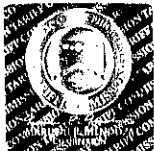

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<p style="text-align: center;">AHTN 8443.32.19 MFN - Zero ACFTA - Zero</p>			17-434
		3	DATE ISSUED
		<p style="font-size: 1.2em; font-weight: bold;">OCT 19 2017</p>	

4	DESCRIPTION OF GOOD
<p style="text-align: center;">“POSTECH IMPACT PRINTER, MODEL: PT- RP76III”</p> <p>Based on the product brochure submitted, subject article is a 9-pin serial impact dot matrix printer with a printing speed of 4.4 lines per second and a printing width of 76 mm ± 0.5 mm. It has Ethernet and Universal Serial Bus (USB) interfaces, among others, and is compatible with ESC/POS (Epson Standard Code/ Point of Sale) control system. With a dimension of 250 mm x 156 mm x 128 mm, subject article is used in restaurants, department stores, and supermarkets, among others, for black mark printing.</p> <div style="text-align: right;">  </div>	

5	REASONS FOR CLASSIFICATION
<p>Heading 84.43 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, other printers, copying machines and facsimile machines, whether or not combined. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group covers, among others, printers. This group includes apparatus for the printing of text, characters or images on print media, other than printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42. These apparatus accept data from various sources (e.g., automatic data processing machines, flatbed desktop scanners, networks). Most incorporate memory to store that data. The products of this heading may create the characters or images by means such as laser, ink-jet, dot matrix or thermal print processes.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8443.32.19, 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> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p>  <p>MARILOU P. MENDOZA Chairperson</p> </div> <div style="text-align: center; margin-top: 20px;">   <p>17-00445</p> </div>	

5th Floor, Philippine Heart Center MAB, East Avenue, Diliman, 1101 Quezon City, Philippines

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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 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3004.20.91 MFN - 5% ad valorem ATIGA - Zero		17-437
		3	DATE ISSUED
			OCT 18 2017

4	DESCRIPTION OF GOOD
	“DITRIM ORAL SUSPENSION”
	<p>Based on the brochure, product insert, and certificate of product registration from the Bureau of Animal Industry (BAI) submitted, subject article is an antibiotic oral suspension for poultry and swine containing sulfadiazine and trimethoprim as active ingredients. These act synergistically against gram-positive and gram-negative bacteria such as <i>Escherichia coli</i>, <i>Salmonella</i> spp., <i>Haemophilus</i> spp., <i>Staphylococcus</i> spp., <i>Streptococcus</i> spp., <i>Pasteurella</i> spp., and <i>Corynebacterium</i> spp. Subject article is indicated for the prevention and treatment of upper respiratory tract diseases, like infectious coryza and chronic respiratory diseases (CRD), as well as diarrhea, typhoid fever, and salmonellosis in chickens, ducks, and piglets. Available in 250 ml and 1 L plastic bottles, it is to be administered for a period of 3-7 days, at a dosage of 0.2 to 0.4 ml per liter of drinking water once daily for chickens and ducks, and 1 ml per 30 kg of body weight for piglets for at least twice a day for 3 days.</p>
5	REASONS FOR CLASSIFICATION

Heading 30.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers medicaments (excluding goods of heading 30.02, 30.05 and 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicaments consisting of mixed or unmixed products provided they are, among others, in packings for retail sale for therapeutic or prophylactic use. This refers to products (for example, sodium bicarbonate and tamarind powder) which, because of their packing and, in particular, the presence of appropriate indications (statement of disease or condition for which they are to be used, method of use or application, statement of dose, etc.) are clearly intended for sale directly to users (private persons, hospitals, etc.) without repacking, for the above purposes.

In view thereof, subject article is classified under AHTN 2017 subheading 3004.20.91 with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.

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


 Republic of the Philippines
 TARIFF COMMISSION


 MARILOU P. MENDOZA

2017-11-018 p.9



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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION


Pursuant to Section 1100 of RA 10863 (CMTA)

<p>1 AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY</p> <p style="text-align: center;">AHTN 2103.90.13 MFN – 7% ad valorem</p>	<p>2 TCC (AR) NO.</p> <p style="text-align: center;">17- 474</p> <p>3 DATE ISSUED</p> <p style="text-align: center;">OCT 19 2017</p>
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4 | **DESCRIPTION OF GOOD**

“REMIA® THOUSAND ISLAND DRESSING”

Based on the product information and sample submitted, subject article is a sauce composed of water, rapeseed oil, vinegar, tomato paste, sugar, vegetables, onion, paprika, maize starch, egg yolk, mustard, salt, chive, lemon juice, spices, lactic acid, guar gum, natural flavouring, paprika extract, and calcium disodium-EDTA (ethylenediaminetetraacetic acid). Packed in 250 ml glass bottles, subject article is in the form of orange emulsion containing fine visible pieces of herbs, and is used as a salad dressing.



5 | **REASONS FOR CLASSIFICATION**

Heading 21.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, sauces and preparations therefor. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers preparations, generally of a highly spiced character, used to flavour certain dishes (meat, fish, salads, etc.), and made from various ingredients (eggs, vegetables, meat, fruit, flours, starches, oil, vinegar, sugar, spices, mustard, flavourings, etc.). Sauces are generally in liquid form and preparations for sauces are usually in the form of powders to which only milk, water, etc. need to be added to obtain a sauce. The heading also includes certain preparations, based on vegetables or fruit, which are mainly liquids, emulsions or suspensions, and sometimes contain visible pieces of vegetables or fruit. These preparations differ from prepared or preserved vegetables and fruit of Chapter 20 in that they are used as sauces, i.e., as an accompaniment to food or in the preparation of certain food dishes, but are not intended to be eaten by themselves. Examples of products covered by the heading are, among others, salad dressings.

In view thereof, subject article is classified under AHTN 2017 subheading 2103.90.13, with a Most Favoured Nation (MFN) rate of duty of 7% 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

MariLou 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 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
		17-475	
		3	DATE ISSUED
<p style="text-align: center;">AHTN 2103.90.13 MFN - 7% ad valorem</p>		<p style="text-align: center;">OCT 18 2017</p>	

4 DESCRIPTION OF GOOD

“REMIA® BLACK JACK-SMOKEY BBQ SAUCE”

Based on the technical catalog, product information, and sample submitted, subject article is a sauce in the form of reddish-brown thick emulsion composed of tomato paste, vinegar, glucose-fructose syrup, sugar, molasses, modified starch, mustard, salt, caramel colour, onion extract, garlic, spices, and smoke flavor. It is packed in 450 ml plastic bottles for retail sale, to be used as barbecue flavouring sauce in grilled meat and fish.



5 REASONS FOR CLASSIFICATION

Heading 21.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, sauces and preparations therefor. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers preparations, generally of a highly spiced character, used to flavour certain dishes (meat, fish, salads, etc.), and made from various ingredients (eggs, vegetables, meat, fruit, flours, starches, oil, vinegar, sugar, spices, mustard, flavourings, etc.). Sauces are generally in liquid form and preparations for sauces are usually in the form of powders to which only milk, water, etc. need to be added to obtain a sauce. Sauces are normally added to a food as it cooks or as it is served. Sauces provide flavour, moisture, and a contrast in texture and colour. They may also serve as a medium in which food is contained, for example, the velouté sauce of creamed chicken.

In view thereof, subject article is classified under AHTN 2017 subheading 2103.90.13 with a Most Favoured Nation (MFN) rate of duty of 7% 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

MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson



Republic of the Philippines
TARIFF COMMISSION



17-00438




REPUBLIC OF THE PHILIPPINES

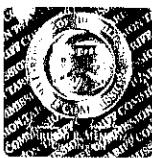

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2103.90.13 MFN - 7% ad valorem		17-476
		3	DATE ISSUED
			OCT 18 2017

4	DESCRIPTION OF GOOD
	“REMIA® MAYONNAISE LIGHT SQZ”
	<p>Based on the product catalog and sample submitted, subject article is a sauce containing water, rapeseed oil, glucose-fructose syrup, vinegar, mustard, starch, sugar, barn egg yolk, salt, citric acid, xanthan gum, potassium sorbate, antioxidant, flavouring, and beta carotene. It contains 25% oils and fats. Packed in 500 ml squeezable plastic bottles, subject article is used in various food preparations to add flavor to the food and as base component in some sauces and dressings.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 21.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, sauces and preparations therefor. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers preparations, generally of a highly spiced character, used to flavour certain dishes (meat, fish, salads, etc.), and made from various ingredients (eggs, vegetables, meat, fruit, flours, starches, oil, vinegar, sugar, spices, mustard, flavourings, etc.). Sauces are generally in liquid form and preparations for sauces are usually in the form of powders to which only milk, water, etc. need to be added to obtain a sauce. Sauces are normally added to a food as it cooks or as it is served. Sauces provide flavour, moisture, and a contrast in texture and colour. They may also serve as a medium in which food is contained, for example, the velouté sauce of creamed chicken. Examples of products covered by the heading are, among others, mayonnaise,</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2103.90.13, with a Most Favoured Nation (MFN) rate of duty of 7% 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>MariLou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	  <p>Republic of the Philippines TARIFF COMMISSION 17-00439</p>

17-11-018 p.12



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REPUBLIC OF THE PHILIPPINES



TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<p>1 AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY</p> <p style="text-align: center;">AHTN 2103.90.13 MFN – 7% ad valorem</p>	<p>2 TCC (AR) NO.</p> <p style="text-align: center;">17- 480</p> <p>3 DATE ISSUED</p> <p style="text-align: center;">OCT 19 2017</p>
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<p>4 DESCRIPTION OF GOOD</p> <p style="text-align: center;">“REMI[®] CAESAR DRESSING”</p> <p>Based on the product information and sample submitted, subject article is a sauce composed of water, rapeseed oil, vinegar, sugar, maize starch, lemon juice, egg yolk, cheese powder, salt, garlic, mustard, onion, herbs, natural flavouring, guar gum, onion extract, spices, lactic acid, and calcium disodium-EDTA (ethylenediaminetetraacetic acid). Packed in 250 ml glass bottles, subject article is in the form of off-white emulsion containing fine visible pieces of herbs, and is used as a salad dressing.</p> 
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<p>5 REASONS FOR CLASSIFICATION</p> <p>Heading 21.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, sauces and preparations therefor. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers preparations, generally of a highly spiced character, used to flavour certain dishes (meat, fish, salads, etc.), and made from various ingredients (eggs, vegetables, meat, fruit, flours, starches, oil, vinegar, sugar, spices, mustard, flavourings, etc.). Sauces are generally in liquid form and preparations for sauces are usually in the form of powders to which only milk, water, etc. need to be added to obtain a sauce. The heading also includes certain preparations, based on vegetables or fruit, which are mainly liquids, emulsions or suspensions, and sometimes contain visible pieces of vegetables or fruit. These preparations differ from prepared or preserved vegetables and fruit of Chapter 20 in that they are used as sauces, i.e., as an accompaniment to food or in the preparation of certain food dishes, but are not intended to be eaten by themselves. Examples of products covered by the heading are, among others, salad dressings.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2103.90.13, with a Most Favoured Nation (MFN) rate of duty of 7% 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 style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>MariLou P. Mendoza</i></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p>  

17-11-018 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 2017 RATE/S OF IMPORT DUTY	2 TCC (AR) NO.
<p style="text-align: center;">AHTN 2103.90.13 MFN - 7% ad valorem</p>	17-481
	3 DATE ISSUED
OCT 18 2017	

4 DESCRIPTION OF GOOD
<p style="text-align: center;">“REMIA® BBQ SAUCE”</p> <p>Based on the product information and sample submitted, subject article is a barbecue sauce containing tomato paste, paprika, onion, glucose-fructose syrup, vinegar, water, maize starch, salt, garlic, mustard, parsley, rapeseed oil, onion extract, natural flavour, thickener, apple extract, preservative, and smoke flavour. Packed in 250 ml glass bottles, subject article is in the form of red viscous liquid.</p> <div style="text-align: right;">  </div>


5 REASONS FOR CLASSIFICATION

Heading 21.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, sauces and preparations therefor. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers preparations, generally of a highly spiced character, used to flavour certain dishes (meat, fish, salads, etc.), and made from various ingredients (eggs, vegetables, meat, fruit, flours, starches, oil, vinegar, sugar, spices, mustard, flavourings, etc.). Sauces are generally in liquid form and preparations for sauces are usually in the form of powders to which only milk, water, etc. need to be added to obtain a sauce. Sauces are normally added to a food as it cooks or as it is served. Sauces provide flavour, moisture, and a contrast in texture and colour. They may also serve as a medium in which food is contained, for example, the velouté sauce of creamed chicken. The heading also includes certain preparations, based on vegetables or fruit, which are mainly liquids, emulsions or suspensions, and sometimes contain visible pieces of vegetables or fruit. These preparations differ from prepared or preserved vegetables and fruit of Chapter 20 in that they are used as sauces, i.e., as an accompaniment to food or in the preparation of certain food dishes, but are not intended to be eaten by themselves.

In view thereof, subject article is classified under AHTN 2017 subheading 2103.90.13, with a Most Favoured Nation (MFN) rate of duty of 7% 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


MARILOU P. MENDOZA
 Chairperson



Republic of the Philippines
TARIFF COMMISSION



2017-11-01/8 p.14



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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 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2103.90.13 MFN - 7% ad valorem		17-483
		3	DATE ISSUED
			OCT 18 2017

4	DESCRIPTION OF GOOD
	“REMIA® ITALIAN DRESSING”
	<p>Based on the product information and sample submitted, subject article is a prepared sauce, in the form of viscous liquid, with visible bits of onions, paprika and carrots, among others. It is composed of water, vinegar, glucose-fructose syrup, onion, paprika, salt, garlic, dill, tarragon, xanthan gum, locust bean gum, lactic acid, natural flavorings, and carrot extract. Packed in 250 ml bottles, subject article is used as salad dressing.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 21.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, sauces and preparations therefor. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers preparations, generally of a highly spiced character, used to flavour certain dishes (meat, fish, salads, etc.), and made from various ingredients (eggs, vegetables, meat, fruit, flours, starches, oil, vinegar, sugar, spices, mustard, flavourings, etc.). Sauces are generally in liquid form and preparations for sauces are usually in the form of powders to which only milk, water, etc. need to be added to obtain a sauce. The heading also includes certain preparations, based on vegetables or fruit, which are mainly liquids, emulsions or suspensions, and sometimes contain visible pieces of vegetables or fruit. These preparations differ from prepared or preserved vegetables and fruit of Chapter 20 in that they are used as sauces, i.e., as an accompaniment to food or in the preparation of certain food dishes, but are not intended to be eaten by themselves. Examples of products covered by the heading are, among others, salad dressings.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2103.90.13, with a Most Favoured Nation (MFN) rate of duty of 7% 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>MariLou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	  <p>Republic of the Philippines TARIFF COMMISSION 17-00441</p>