

2017-12-004



of the Philippines  
Department of Finance  
**BUREAU OF CUSTOMS**

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amf

27 November 2017

MEMORANDUM:

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

RE : Tariff Commission Circulars

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization Act (Republic Act 10863), the Tariff Commission issued an Advance Rulings (AR) on Tariff Commission Circulars (TCC/AR) covering the period of **November 09, 2017**, for various imported articles, and the same were submitted and reviewed by this Office, summarized as follows:

TCC No.	DESCRIPTION OF ARTICLES	2012 AHTN	RATE OF DUTY
17-412	"OREO CRUMBS"	1905.90.90	MFN – 15% Ad Valorem ACFTA - Zero*
17-464	"STANDARD TEXTILE ELASTICITY FITTED MATTRESS"	6302.31.00	MFN – 20% Ad Valorem ACFTA - 20% Ad Valorem*
17-472	"POLY VELOUR SLIPPERS (WAFFLE SLIPPERS)"	6404.19.00	MFN – 15% Ad Valorem ACFTA - 15% Ad Valorem*
17-486	"EXEL™ DETONATOR (ELEMENTED CAPS)"	3603.00.10	MFN – 1% Ad Valorem ACFTA - Zero*
17-488	"TIGER ENERGY BISCUIT (CHOCOLATE)"	1905.31.20	MFN – 15% Ad Valorem ATIAGA – Zero*

\*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

cc: COMMISSIONER OF CUSTOMS

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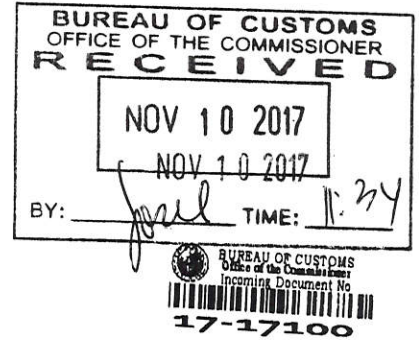


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Internal Affairs  
Received by: VICKY REYES  
Date: 11-27-17  
Time: 11:30

REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

09 November 2017

**COMMISSIONER ISIDRO S. LAPEÑA**  
Bureau of Customs  
Port Area, Manila



Dear **Commissioner Lapeña**:

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863), this Commission is pleased to furnish your good Office with original copies of its Advance Rulings on Tariff Classification with TCC (AR) Nos. 17-412, 17-464, 17-472, 17-486, and 17-488, together with their respective brochures/technical literature, issued on 09 November 2017.

Thank you.

Very truly yours,

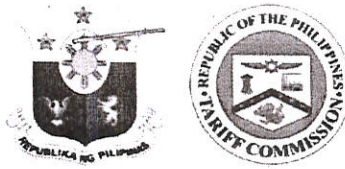
*MariLou P. Mendoza*  
**MARILOU P. MENDOZA**  
Chairperson



Encl: As stated.

cc: The Secretary  
Department of Finance  
Manila

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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 2017 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 1905.90.90</b> <b>MFN - 15% ad valorem</b> <b>ACFTA - Zero</b>		<b>17-412</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>NOV 09 2017</b>

**4 DESCRIPTION OF GOOD**

**“OREO CRUMBS”**

Based on the duly certified ingredients list, process flow diagram, and product photo submitted, subject articles are small crushed cookie pieces made of wheat flour, sugar, non hydrogenated vegetable oil, cocoa powder, cornstarch, invert sugar syrup, leavening/raising agents, salt, emulsifier, and artificial flavor. Subject articles are available in 454 gram packs intended for use as toppings for shakes, smoothies, ice creams and cakes.



**5 REASONS FOR CLASSIFICATION**

Heading 19.05 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, among others, biscuits. There are various types of biscuits including sweet biscuits which are fine bakers' wares with long-keeping qualities and a base of flour, sugar or other sweetening matter and fat (these ingredients constituting at least 50 % of the product by weight), whether or not containing added salt, almonds, hazelnuts, flavouring, chocolate, coffee, etc. The water content of the finished product must be 12 % or less by weight and the maximum fat content 35 % by weight (fillings and coatings are not to be taken into consideration in determining these contents). Commercial biscuits are not usually filled, but they may sometimes contain a solid or other filling (sugar, vegetable fat, chocolate, etc.). They are almost always industrially manufactured products.

In view thereof, subject articles are classified under AHTN 2017 subheading 1905.90.90 with a Most Favoured Nation (MFN) rate of duty of 15% 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

**MARILOU P. MENDOZA**  
Chairperson



17-00471

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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	<p>AHTN 6302.31.00</p> <p>MFN - 20% ad valorem</p> <p>ACFTA - 20% ad valorem</p>	2	TCC (AR) NO.
				17-464
			3	DATE ISSUED
			NOV 09 2017	

4 DESCRIPTION OF GOOD

“STANDARD TEXTILE ELASTICITY FITTED MATTRESS”

Based on the material composition, production flowchart, and sample submitted, subject article is a plain white, elastic sheet made of woven fabric composed of 58% cotton and 42% polyester. Measuring 36 in x 83 in x 9 in (W x L x width of side band), subject article is used as a fitted mattress cover.

5 REASONS FOR CLASSIFICATION

Heading 63.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers bed linen, table linen, toilet linen and kitchen linen. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that these articles are usually made of cotton or flax, but sometimes also of hemp, ramie or man-made fibres, etc.; they are normally of a kind suitable for laundering. They include bed linen, e.g., sheets, pillowcases, bolster cases, eiderdown cases and mattress covers.

In view thereof, subject article is classified under AHTN 2017 subheading 6302.31.00, with a Most Favoured Nation (MFN) rate of duty of 20% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 20% 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



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TARIFF COMMISSION  
ADVANCE RULING ON TARIFF CLASSIFICATION

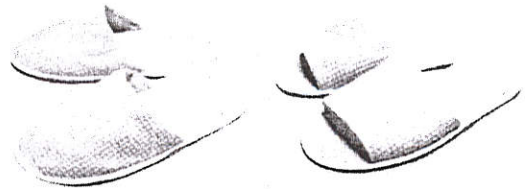
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
			17-472
		3	DATE ISSUED
	AHTN 6404.19.00 MFN - 15% ad valorem ACFTA - 15% ad valorem		NOV 09 2017

4 DESCRIPTION OF GOOD

"POLY VELOUR SLIPPERS (WAFFLE SLIPPERS)"

Based on the production process, certification of product composition, and sample submitted, subject article is a light-weight, waffle type pair of slippers, which comes in open-toe or closed-toe design. The upper portion is made of non-printed, white poly velour fabric with a waffle like pattern, and the outer sole is made of a 6 mm thick plastic (ethylene vinyl acetate) material. With a size of 27.5 cm x 10.5 cm, subject article is packed in plastic bags and is usually worn in hotels.



5 REASONS FOR CLASSIFICATION

Heading 64.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers footwear with uppers made of textile materials and with outer soles made of, among others, plastics.

In view thereof, subject article is classified under AHTN 2017 subheading 6404.19.00, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem, and ASEAN-China Free Trade Area (ACFTA) rate of duty of 15% ad valorem, subject to submission of Certificate of Origin (CO) Form "E".

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

FOR THE COMMISSION

MARILOU P. MENDOZA  
Chairperson



Republic of the Philippines  
TARIFF COMMISSION



17-00474

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

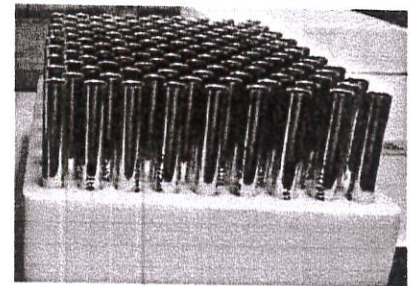
Pursuant to Section 1100 of RA 10863 (CMTA)

1	<b>AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY</b>  <b>AHTN 3603.00.10</b> <b>MFN - 1% ad valorem</b> <b>ACFTA - Zero</b>	2	<b>TCC (AR) NO.</b>
			17-486
		3	<b>DATE ISSUED</b>
		NOV 09 2017	

4 DESCRIPTION OF GOOD

“EXEL™ DETONATOR (ELEMENTED CAPS)”

Based on the material safety data sheet (MSDS) and technical specifications submitted, subject article is a non-electric detonator for initiating systems of explosive charges. It is in the form of an aluminum tube, which is closed at one end, containing PETN (pentaerythritol tetranitrate), lead azide charge, and pyrotechnic delay element.



5 REASONS FOR CLASSIFICATION

Heading 36.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, percussion or detonating caps. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that these products, which are generally called blasting accessories, are required to ignite powders and explosives. The heading covers, among others, detonating caps (detonators). They consist of a small charge of primary explosive plus a charge of, e.g., pentrite, hexogen or tetryl, in a tube of metal or plastics under a protective capsule. They are used for igniting prepared explosives other than propellant powders and are generally fired by the flame from the safety fuse which leads into them.

In view thereof, subject article is classified under AHTN 2017 subheading 3603.00.10 with a Most Favoured Nation (MFN) rate of duty of 1% 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

*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)

<p><b>1</b>   <b>AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY</b></p> <p style="text-align: center;"> <b>AHTN 1905.31.20</b>  <b>MFN - 15% ad valorem</b>  <b>ATIGA - Zero</b> </p>	<p><b>2</b>   <b>TCC (AR) NO.</b></p> <p style="text-align: center;"><b>17-488</b></p> <hr/> <p><b>3</b>   <b>DATE ISSUED</b></p> <p style="text-align: center;"><b>NOV 09 2017.</b></p>
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<p><b>4</b>   <b>DESCRIPTION OF GOOD</b></p> <p style="text-align: center;"><b>“TIGER ENERGY BISCUIT (CHOCOLATE)”</b></p> <p>Based on the duly certified product summary report and sample submitted, subject articles are chocolate flavoured biscuits in which more than 50% of the products by weight consist of wheat flour, sugar, vegetable oil, and glucose syrup. Other ingredients include cocoa powder, vitamins and minerals, leavening agents, food starches, salt, whole milk powder, and artificial vanillin flavor. These biscuits are individually wrapped in metalized plastics with a net weight of 21 grams, and then packed in polyethylene clear plastics containing ten (10) pieces. Subject articles are also available in metalized plastics with a net weight of 42 grams.</p> <div style="text-align: right;">  </div>
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<p><b>5</b>   <b>REASONS FOR CLASSIFICATION</b></p> <p>Heading 19.05 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, among others, biscuits. There are various types of biscuits including sweet biscuits which are fine bakers' wares with long-keeping qualities and a base of flour, sugar or other sweetening matter and fat (these ingredients constituting at least 50 % of the product by weight), whether or not containing added salt, almonds, hazelnuts, flavouring, chocolate, coffee, etc. The water content of the finished product must be 12 % or less by weight and the maximum fat content 35 % by weight (fillings and coatings are not to be taken into consideration in determining these contents). Commercial biscuits are not usually filled, but they may sometimes contain a solid or other filling (sugar, vegetable fat, chocolate, etc.). They are almost always industrially manufactured products.</p> <p>In view thereof, subject articles are classified under AHTN 2017 subheading 1905.31.20 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 style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>Marilou P. Mendoza</i></p> <p style="text-align: right;"><b>MARILOU P. MENDOZA</b></p> <div style="display: flex; justify-content: space-between; align-items: center; margin-top: 20px;">  <div style="text-align: center;">  <p>Republic of the Philippines TARIFF COMMISSION</p>  </div> </div>
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