

2019-03-023



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

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MEMORANDUM

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

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

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

DATE : March 13, 2019

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863), the Tariff Commission issued Advance Rulings (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued 27 February to 05 March 2019, for various imported articles, and the same were submitted and reviewed by the Office, summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2018 RATES OF DUTY
18-736A	"NUPRO®"	2309.90.20	MFN - Zero
19-006	"SMEG DOMINO GAS HOB MODEL: PGF31G-1"	7321.11.00	MFN – 15% Ad Valorem

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REPUBLIC OF THE PHILIPPINES
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19-021	"MAYTRONICS DOLPHIN WAVE 100 ROBOTIC POOL CLEANER"	8421.21.22	MFN – 5% Ad Valorem AANZFTA – Zero*
19-033	ANATOMAGE TABLE EDU 6.0 (STANDARD AND CONVERTIBLE)	9023.00.00	MFN - Zero
*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).			

For your information, guidance and strict compliance.

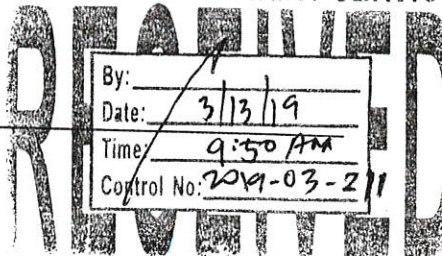
CC: COMMISSIONER OF CUSTOMS

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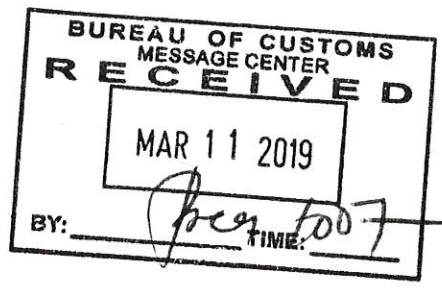
IMPORTS ASSESSMENT SERVICE



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 19-032

07 March 2019



COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Port Area, Manila

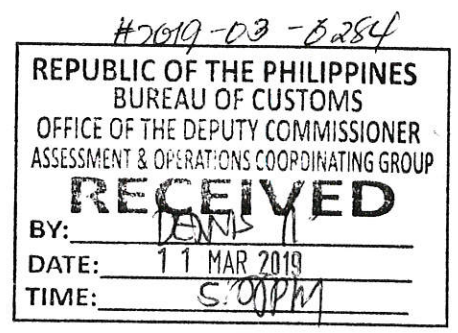
Dear **Commissioner Guerrero**:

Pursuant to the provisions of Section 1603(f) of the *Customs Modernization and Tariff Act* (Republic Act No. 10863), Section 4.9 of Commission Order No. 2017-1 (*Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation of Goods*), and Section 9 of Commission Order No. 2018-1 (*Rules of Procedure on Disputes Involving Tariff Classification*), this Commission is pleased to furnish your good Office with original copies of four (4) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 18-0736A, 19-006, 19-021, and 19-033, and one (1) Tariff Classification Dispute Ruling with TCC (DR) No. 18-005, issued by this Commission from 27 February to 05 March 2019.

Thank you.

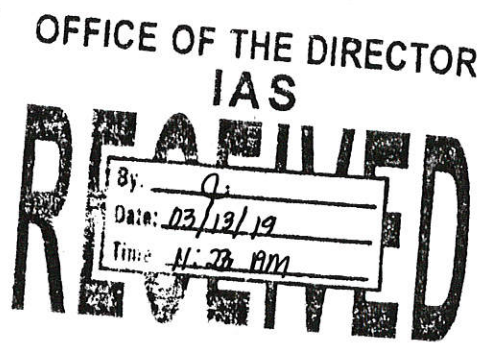
Very truly yours,

MariLou P. Mendoza
MARILOU P. MENDOZA
Chairperson



Encl: As stated.

cc: The Secretary
Department of Finance
Manila





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

B**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20 MFN - Zero		18-736A
		3	DATE ISSUED
			FEB 28 2019

4 DESCRIPTION OF GOOD**“NUPRO®”**

Based on the product specifications, manufacturing process flowchart, certificate of formulation, product label, material safety data sheet, and certificate of product registration from the Bureau of Animal Industry (BAI) submitted, subject article is a performance enhancer premix in the form of medium-brown powder. It is composed of yeast extract and dried brewer's yeast. Available in 1-kg, 5-kg, 10-kg, 20-kg, 25-kg, 200-kg, and 1000-kg packaging, subject article is added to animal feeds at a rate of 5 to 50 kg per ton of feed as a source of dietary protein for calves, pigs, broilers, fish, and shrimp.

5 REASONS FOR CLASSIFICATION

Heading 23.09 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, preparations for supplementing (balancing) farm-produced feed (feed supplements). Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced animal diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients. Although, qualitatively, these preparations have much the same composition as those described in complete feed, they are distinguished by a relatively high content of one particular nutrient.

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

This ruling supersedes TCC (AR) No. 18-736, issued on 21 January 2019. This 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


19-00015

MARILOU P. MENDOZA
 Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

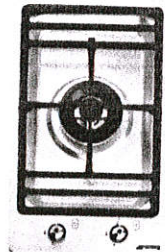
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
			19-006
		3	DATE ISSUED
	AHTN 7321.11.00 MFN - 15% ad valorem		MAR 05 2019

4 DESCRIPTION OF GOOD

"SMEG DOMINO GAS HOB MODEL: PGF31G-1"

Based on the brochure and product manual submitted, subject article is a gas-fueled, top-mounted stove with low profile burner for domestic/home use. It has heating capacity of 5.2 kW and uses natural gas G20 (2H) as its fuel source but can be adaptable to LPG. Subject article can accommodate pans with diameters of up to 31 cm, and comes in stainless steel finish, with cast iron pan stands, automatic electronic ignition, safety valves, stainless steel controls, burner caps, and safety valve.



5 REASONS FOR CLASSIFICATION

Heading 73.21 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that these appliances are identifiable, according to type, by one or more characteristic features such as overall dimensions, design, maximum heating capacity, furnace or grate capacity in the case of solid fuel, size of tank where liquid fuel is used. The yardstick for judging these characteristics is that the appliances in question must not operate at a level in excess of household requirements. This heading includes, among others, kitchen ranges, stoves and cookers.

In view thereof, subject article is classified under AHTN 2017 subheading 7321.11.00, with a Most Favoured Nation (MFN) rate of duty of 15% 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



Republic of the Philippines
TARIFF COMMISSION



19-00018

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	<p>AHTN 8421.21.22 MFN - 5% ad valorem AANZFTA - Zero</p>	2	TCC (AR) NO.
				19-021
			3	DATE ISSUED
			MAR 01 2019	

4 DESCRIPTION OF GOOD

"MAYTRONICS DOLPHIN WAVE 100 ROBOTIC POOL CLEANER"

Based on the brochure and manual of operation submitted, subject article is an electrically operated composite machine used to clean swimming pools. It is equipped with a brush to loosen the dirt on the floor and walls, and a suction to bring the resulting dirty water to the filter bag which captures the dirt. Designed to autonomously clean small to medium pools with maximum dimension of 32 ft x 82 ft x 16 ft (W x L x D), subject article has the following specifications:

Cycle operation time (hours)	4/6/8
Cable (feet)	115
Weight (lbs)	29
Suction rate (gpm)	75
Accessories included	Power supply, brushes, filter bag, remote control, caddy



5 REASONS FOR CLASSIFICATION

Heading 84.21 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, filtering or purifying machinery and apparatus for liquids or gases. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that in general, filtering machinery and plant of this heading is of two distinct types according to whether it is intended for liquids or gases. It includes, among others, filtering and purifying machinery, etc., for liquids, including water softeners. The liquid filters of this group separate solid, fatty, colloidal, etc., particles from a liquid, for example, by passing it through a sheet, membrane or mass of porous material. The heading covers liquid filters whether of the gravity, suction (or vacuum) or pressure types.

In view thereof, subject article is classified under AHTN 2017 subheading 8421.21.22, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem and ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AANZ".

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

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

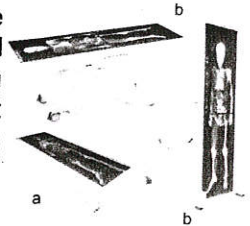
Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY AHTN 9023.00.00 MFN - Zero	2 TCC (AR) NO.
	19-033
	3 DATE ISSUED
MAR 01 2019	

4 | **DESCRIPTION OF GOOD**

“ANATOMAGE TABLE EDU 6.0 (STANDARD AND CONVERTIBLE)”

Based on the brochure and user’s manual submitted, subject article is an advanced anatomical visualization system of human or animal samples. It consists of a built-in computer with two (2) adjacent touchscreen light-emitting diode (LED) display monitors. It has a central processing unit (CPU), main memory interface, graphics processing unit (GPU), and a Windows7 64bit operating system. The input/output connections are three (3) USB ports, two (2) HDMI ports, one (1) Network Connector (RJ45), and an AC power supply. Its other specifications are as follows:



Anatomage Table EDU 6.0	Screen		Product	
	Dimension (L x W) (cm)	Resolution (Full HD)	Dimension (L x H x W) (cm)	Weight (kg)
Standard ^a	205 x 58	Two 1920 x 1080	221 x 83 x 71 (Horizontal)	136
Convertible ^b			216 x 85 x 87 (Horizontal)	182
			140 x 218 x 87 (Vertical)	

The table serves as a virtual human or animal cadaver that allows the user to demonstrate various procedures or operations like interactive cutting, segmentation, and cadaver dissections, among others. Subject article is to be used in pre- or post-lab reviews, lectures, clinical trainings, and veterinary usage, among others, wherein users have full access to full annotations, quiz mode, and simulations, among others, for an immersive learning process.

5 | **REASONS FOR CLASSIFICATION**

Heading 90.23 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a wide range of instruments, apparatus and models designed for demonstrational purposes (e.g., in schools, lecture rooms, exhibitions) and unsuitable for other uses. Subject to this proviso, the heading includes, among others, models of human or animal anatomies.

In view thereof, subject article is classified under AHTN 2017 subheading 9023.00.00, 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

Mari Lou P. Mendoza

MARILOU P. MENDOZA
Chairperson

