

2019-06-004



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, AOCG

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

**DATE :** June 03, 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 May 23-27, 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
19-083	"COXRIVAL (SALINOMYCIN PREMIX 12%)"	3003.20.00	MFN – 3% Ad Valorem ACFTA – Zero*
19-109	"SUPER AIR STANDARD VERTICAL AIR HANDLING UNIT, MODEL: AH-240"	8415.83.99	MFN – 15% Ad Valorem



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
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MANILA 1099

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19-133	"UNITED KROZYMAX CP"	2941.10.11	MFN – 3% Ad Valorem ACFTA – Zero*
19-136	"UNITED CPRL 9800"	2933.39.90	MFN – 1% Ad Valorem ACFTA – Zero*
19-142	"UNITED NORSOL"	2933.59.90	MFN – 1% Ad Valorem ACFTA – Zero*
19-152	"UNITED MS 9800"	2833.29.90B	MFN – Zero ACFTA – Zero*
19-158	"L-THREONINE"	2922.50.90	MFN – Zero ACFTA – Zero*
19-161	"UNITED VKMAX 9850"	2914.69.00	MFN – 3% Ad Valorem ACFTA – Zero*
19-163	"UNITED NCMDMAX 9900"	2936.29.00	MFN – Zero ACFTA – Zero*

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REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS

MANILA 1099

*[Signature]*  
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19-165	"ELO TOUCHSCREEN SIGNAGE, MODEL: 4202L"	8528.52.00A	MFN – Zero ACFTA – Zero*
<i>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</i>			

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

2019-04-004 P.4



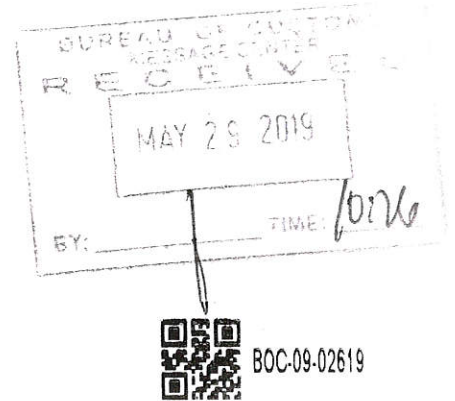
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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 19-073

28 May 2019

**COMMISSIONER REY LEONARDO GUERRERO**  
Bureau of Customs  
Port Area, Manila



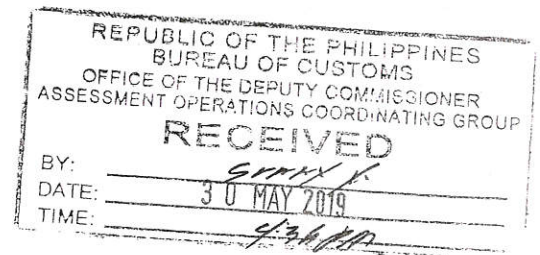
Dear Commissioner Guerrero:

Pursuant to the provisions of Section 1603(f) of the *Customs Modernization and Tariff Act* (Republic Act No. 10863) 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 ten (10) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 19-083, 19-109, 19-133, 19-136, 19-142, 19-152, 19-158, 19-161, 19-163, and 19-165, issued by this Commission from 23 – 27 May 2019.

Thank you.

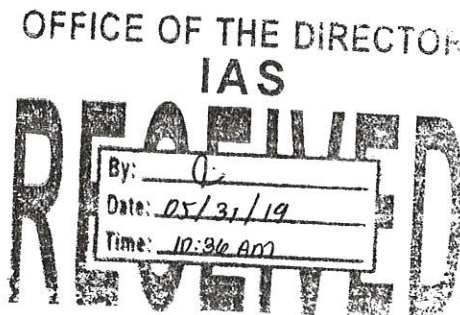
Very truly yours,

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



Encl: As stated.

cc: The Secretary  
Department of Finance  
Manila



2019-06-004 PS



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 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3003.20.00</b> <b>MFN - 3% ad valorem</b> <b>ACFTA - Zero</b>		<b>19-083</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>MAY 27 2019</b>

**4 DESCRIPTION OF GOOD**

**“COXRIVAL (SALINOMYCIN PREMIX 12%)”**

Based on the certificate of product registration from the Bureau of Animal Industry (BAI), product catalog, and technical data sheet submitted, subject article is an anticoccidial feed premix, in the form of free-flowing, light-yellow to light-brown granules. It consists of salinomycin sodium biomass and calcium carbonate as carrier. It is used for the prevention of caecal and intestinal coccidiosis in broiler chickens caused by *Eimeria acervulina*, *E. brunetti*, *E. hagani*, *E. maxima*, *E. mivati*, *E. necatrix*, *E. praecox*, and *E. tenella*. Packed in 25-kg bags, subject article is added at a rate of 500 grams per ton of finished feed and administered to chickens continuously for five (5) to seven (7) days.

**5 REASONS FOR CLASSIFICATION**

Heading 30.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicinal preparations for use in the internal or external treatment or prevention of human or animal ailments. These preparations are obtained by mixing together two or more substances. This heading includes, among others, preparations containing a single pharmaceutical substance together with an excipient, sweetening agent, agglomerating agent, support, etc.

In view thereof, subject article is classified under AHTN 2017 subheading 3003.20.00, 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

*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 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8415.83.99</b> <b>MFN - 15% ad valorem</b>		<b>19-109</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>MAY 27 2019</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>												
	<p style="text-align: center;"><b>“SUPER AIR STANDARD VERTICAL AIR HANDLING UNIT, MODEL: AH-240”</b></p> <p>Based on the brochure and technical information submitted, subject article is an air handling unit composed of cooling copper coils with aluminium fins, centrifugal fans, fan motors, air filter, and mixing box, enclosed in an insulated galvanized steel sheet cabinet. The unit is designed for floor mounting and is to be connected to the supply and return pipes that carry chilled water as a cooling agent. Designed to provide cool conditioned air through ducts in homes, offices, and other similar closed spaces, subject article has the following specifications:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Cooling capacity (kW)</td> <td style="width: 50%;">187.57 – 379.23</td> </tr> <tr> <td>Air flow rate (m<sup>3</sup>/min)</td> <td>611.64 – 747.56</td> </tr> <tr> <td>Air velocity (m/s)</td> <td>2.54 – 3.05</td> </tr> <tr> <td>Static pressure (mm H<sub>2</sub>O)</td> <td>31.75 – 63.50</td> </tr> <tr> <td>Chilled water flow rate (l/min)</td> <td>533.74 – 1082.62</td> </tr> <tr> <td>Dimension (WxDxH) (mm)</td> <td>3,150 x 1,200 x 2,850</td> </tr> </table>	Cooling capacity (kW)	187.57 – 379.23	Air flow rate (m <sup>3</sup> /min)	611.64 – 747.56	Air velocity (m/s)	2.54 – 3.05	Static pressure (mm H <sub>2</sub> O)	31.75 – 63.50	Chilled water flow rate (l/min)	533.74 – 1082.62	Dimension (WxDxH) (mm)	3,150 x 1,200 x 2,850
Cooling capacity (kW)	187.57 – 379.23												
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Static pressure (mm H <sub>2</sub> O)	31.75 – 63.50												
Chilled water flow rate (l/min)	533.74 – 1082.62												
Dimension (WxDxH) (mm)	3,150 x 1,200 x 2,850												

<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. From the structural point of view, the air conditioning machines of this heading must therefore incorporate, in addition to the motor-driven fan or blower for circulating the air, at least, among others, a cold water coil or a refrigerator unit evaporator (either of which changes both the temperature and, by condensation, the humidity of the air). Air conditioning machines may be supplied with their means of heating or cooling from an external source.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8415.83.99, with a Most Favoured Nation (MFN) rate of duty of 15%.</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><b>MARILOU P. MENDOZA</b> Chairperson</p> </div> <div style="display: flex; justify-content: space-around; margin-top: 20px;"> <div style="text-align: center;"> <p>19-00117</p> </div> </div>



FOR THE COMMISSION

*MariLou P. Mendoza*

**MARILOU P. MENDOZA**  
Chairperson

2019-00-004 P7



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 2019 RATE/S OF IMPORT DUTY</b>		<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 2941.10.11</b> <b>MFN - 3% ad valorem</b> <b>ACFTA - Zero</b>			<b>19-133</b>
			<b>3</b>	<b>DATE ISSUED</b>
				<b>MAY 23 2019</b>

**4 DESCRIPTION OF GOOD**

**“UNITED KROZYMAY CP”**

Based on the product label, certificate of product registration from the Bureau of Animal Industry (BAI), manufacturing process, and finished product specifications submitted, subject article is amoxicillin trihydrate (95%) in the form of a crystalline white compacted powder. Packed in 10-kg, 15-kg, 20-kg, and 25-kg drums, subject article is to be added to swine and poultry feed at a rate of 1 kg to 2 kg per ton of feed for five (5) to seven (7) days, for the treatment of coli-mastitis and infections caused by gram-positive and gram-negative bacteria, such as *staphylococcus*, *streptococcus*, *corynebacterium*, *clostridium*, *escherichia*, *klebsiella*, *shigella*, *salmonella*, *proteus*, and *Pasteurella spp*, in the alimentary, respiratory, and urogenital tracts.

**5 REASONS FOR CLASSIFICATION**

Note 1(a) to Chapter 29 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that except where the context otherwise requires, the headings of this chapter apply only to separate chemically defined organic compounds, whether or not containing impurities.

Heading 29.41 of the AHTN 2017 covers antibiotics. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that antibiotics are substances secreted by living micro-organisms which have the effect of killing other micro-organisms or inhibiting their growth. They are used principally for their powerful inhibitory effect on pathogenic micro-organisms, particularly bacteria or fungi, or in some cases on neoplasms. They can be effective at a concentration of a few micrograms per ml in the blood. Antibiotics may consist of a single substance or a group of related substances, their chemical structure may or may not be known or be chemically defined. They are chemically diverse and include, among others, heterocyclic, e.g., novobiocin, cephalosporins, streptothricin, faropenem (INN), doripenem (INN), monobactams (e.g., aztreonam (INN)). The most important of this class are the penicillins\* which are secreted by several species of the fungus *Penicillium*. This class also includes procaine penicillin.

The HS EN to subheading 2941.10 state that this subheading includes, *inter alia*, ampicillin (INN), amoxicillin (INN) and talampicillin (INN).

In view thereof, subject article is classified under AHTN 2017 subheading 2941.10.11, 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



19-00112

2019-04-004 P.8



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REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

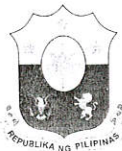
<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 2933.39.90</b> <b>MFN - 1% ad valorem</b> <b>ACFTA - Zero</b>		<b>19-136</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>MAY 23 2019</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“UNITED CPRL 9800”</b></p> <p>Based on the certificate of product registration from the Bureau of Animal Industry (BAI), product label, photograph of packaging, and finished product specifications submitted, subject article is pure chromium picolinate in the form of powder. Packed in 25-kg drums, subject article is to be added to swine feeds at a rate of 500 grams per ton of finished feed, to increase lean mass and reproductive efficiency of sows. It has the following chemical structure:</p> <div style="text-align: center;"> </div>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Note 1(a) to Chapter 29 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemically defined organic compounds, whether or not containing impurities.</p> <p>Heading 29.33 of the AHTN 2017 covers heterocyclic compounds with nitrogen heteroatom(s) only. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure. This part includes, <i>inter alia</i>, pyridine derivatives.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2933.39.90, 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”.</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;">   <b>MARILOU P. MENDOZA</b>  Chairperson </p> <div style="display: flex; justify-content: space-between; align-items: center; margin-top: 20px;"> <div style="text-align: center;"> </div> <div style="text-align: center;">   19-00115 </div> </div>



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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 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 2933.59.90</b> <b>MFN - 1% ad valorem</b> <b>ACFTA - Zero</b>		<b>19-142</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>MAY 21 2019</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“UNITED NORSOL”</b></p> <p>Based on the product label, certificate of product registration from the Bureau of Animal Industry (BAI), and finished product specifications submitted, subject article is a pure norfloxacin (C<sub>16</sub>H<sub>18</sub>FN<sub>3</sub>O<sub>3</sub>) in the form of an almost white crystalline powder. Packed in 25-kg drums, subject article is to be added to swine and poultry feeds for the prevention and treatment of new-born diseases, gastrointestinal enteritis, respiratory infections, urinary tract infections, and mycoplasmosis. It has the following chemical formula:</p> <div style="text-align: center;"> <p>piperazine ring</p> </div>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Note 1(a) to Chapter 29 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemically defined organic compounds, whether or not containing impurities.</p> <p>Heading 29.33 of the AHTN 2017 covers heterocyclic compounds with nitrogen heteroatom(s) only. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heterocyclic compounds covered by this heading are, among others, compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure. This part includes, <i>inter alia</i>, piperazine (diethylenediamine). Crystalline white mass, hygroscopic, with an individual odour. Used in medicine as an anti-gout remedy.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2933.59.90, 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”.</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> <div style="text-align: right;">   <b>MARILOU P. MENDOZA</b>                  Chairperson             </div>



2019-06-004 P.10



*P. Mendosa*  
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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 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 2833.29.90B</b>		<b>19-152</b>
	<b>MFN - Zero</b>	<b>3</b>	<b>DATE ISSUED</b>
	<b>ACFTA - Zero</b>		<b>MAY 27 2019</b>

#### 4 DESCRIPTION OF GOOD

##### “UNITED MS 9800”

Based on the product label, certificate of product registration from the Bureau of Animal Industry (BAI), process flowchart, finished product specifications, and photograph of packaging submitted, subject article is a feed-grade pure manganese sulfate monohydrate (MnSO<sub>4</sub>·H<sub>2</sub>O) in the form of a pale pink crystalline powder. Packed in 20-kg and 25-kg bags, subject article is to be added to poultry feeds at a rate of 80 mg per ton of feed for three (3) to five (5) days, for the prevention of manganese deficiency in poultry.

#### 5 REASONS FOR CLASSIFICATION

Note 1(a) to Chapter 28 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that except where the context otherwise requires, the headings of this chapter apply only to separate chemical elements and separate chemically defined compounds, whether or not containing impurities.

Furthermore, Note 5 to Chapter 28 states that headings 28.26 to 28.42 apply only to metal or ammonium salts or peroxysalts.

Heading 28.33 of the AHTN 2017 covers, among others, sulphates.

In view thereof, subject article is classified under AHTN 2017 subheading 2833.29.90B, 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



2019-04-004 P.11



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REPUBLIC OF THE PHILIPPINES


TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

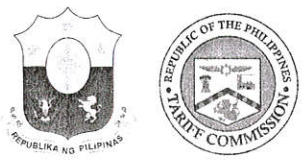
<b>1</b>   <b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>  <b>AHTN 2922.50.90</b> <b>MFN - Zero</b> <b>ACFTA - Zero</b>	<b>2</b>   <b>TCC (AR) NO.</b> <b>19-158</b>
	<b>3</b>   <b>DATE ISSUED</b> <b>MAY 23 2019</b>

<b>4</b>   <b>DESCRIPTION OF GOOD</b>  <p style="text-align: center;"><b>“L-THREONINE”</b></p> <p>Based on the certificate of feed product registration from the Bureau of Animal Industry (BAI), product label, photograph of packaging, and finished product specifications submitted, subject article is pure L-threonine, an amino acid, in the form of white or sandy-beige crystalline powder. Packed in 25-kg bags, subject article is to be added to animal feeds, at a rate of 100 to 300 grams per ton of feed, as an amino acid supplement essential in animal nutrition. It has the following chemical structure:</p> <div style="text-align: center;"> <chem>C[C@H](O)[C@@H](N)C(=O)O</chem> </div>
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<p><b>5</b>   <b>REASONS FOR CLASSIFICATION</b></p> <p>Note 1(a) to Chapter 29 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemically defined organic compounds, whether or not containing impurities.</p> <p>Heading 29.22 of the AHTN 2017 covers oxygen-function amino-compounds. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2922.50.90, 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> <p style="text-align: right;">FOR THE COMMISSION</p> <div style="text-align: right; margin-top: 20px;">   <b>MARILOU P. MENDOZA</b>              Chairperson         </div>
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2019-06-004 P.12



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

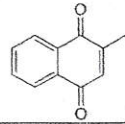
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	AHTN 2914.69.00 MFN - 3% ad valorem ACFTA - Zero	2	TCC (AR) NO.
				19-161
			3	DATE ISSUED
			MAY 23 2019	

4 DESCRIPTION OF GOOD

“UNITED VKMAX 9850”

Based on the certificate of product registration from the Bureau of Animal Industry (BAI), product label, photograph of packaging, and finished product specifications submitted, subject article is pure menadione, an analog of 1,4-naphthoquinone with a methyl group in the 2-position. It is in the form of pale-yellow crystalline powder. Packed in 10-kg, 15-kg, and 25-kg drums, subject article is to be added to swine and poultry feeds, at a rate of 0.25 to 2 mg per kilogram of feed, for the prevention of Vitamin K3 deficiency in swine and poultry. It has the following chemical structure:



5 REASONS FOR CLASSIFICATION

Note 1(a) to Chapter 29 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemically defined organic compounds, whether or not containing impurities.

Furthermore, heading 29.36 of the AHTN 2017 excludes synthetic substitutes for vitamins. These include, among others, Vitamin K3: menadione, menaphthone, methyl-naphthone or 2-methyl-1,4-naphthoquinone; sodium salt of 2-methyl-1,4-naphthoquinone bisulphite derivative; menadiol or 1,4-dihydroxy-2-methyl-naphthalene.

Heading 29.14 of the AHTN 2017 covers ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, quinones. These are diketones derived from aromatic compounds by conversion of two >CH groups into >C=O groups with any necessary rearrangement of double bonds.

In view thereof, subject article is classified under AHTN 2017 subheading 2914.69.00, 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



19-00114

2019-04-004 P13



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 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 2936.29.00</b> <b>MFN – Zero</b> <b>ACFTA – Zero</b>		<b>19-163</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>MAY 27 2019</b>

**4 DESCRIPTION OF GOOD**

**“UNITED NCMDMAX 9900”**

Based on the certificate of product registration from the Bureau of Animal Industry (BAI), finished product specifications, product label, and photograph of packaging submitted, subject article is a feed supplement containing a minimum of 99% niacinamide in the form of white crystalline powder. It is to be added to animal feeds at a rate of 20 to 35 milligrams per kilogram of feed for swine, at 25 to 60 milligrams per kilogram of feed for poultry, and at 1 to 1.5 grams per kilogram of feed for cattle, for the prevention and treatment of niacin deficiency. Subject article is to be imported in 10-kg, 15-kg, 20-kg, and 25-kg cartons, bags, and drums.

**5 REASONS FOR CLASSIFICATION**

Note 1(a) to Chapter 29 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemically defined organic compounds, whether or not containing impurities.

Heading 29.36 of the AHTN 2017 covers provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent. The pertinent Harmonized System (HS) Explanatory Notes (EN) state this heading includes, among others, vitamin PP and derivatives thereof used primarily as vitamins. Vitamin PP is the anti-pellagra vitamin essential for growth, oxidations, cellular respiration, protein and carboxyhydrate metabolism. It includes, among others, nicotinamide (INN) (nicotinic acid amide, niacinamide). Sources, properties and uses as the nicotinic acid. Obtained synthetically. Soluble in water and stable to heat.

In view thereof, subject article is classified under AHTN 2017 subheading 2936.29.00 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 the submission of Certificate of Origin (CO) Form “E”.

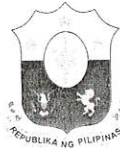
This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION



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

2019-00-004 8-19



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 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8528.52.00A</b>		<b>19-165</b>
	<b>MFN - Zero</b>	<b>3</b>	<b>DATE ISSUED</b>
	<b>ACFTA - Zero</b>		<b>MAY 27 2019</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>															
	<b>“ELO TOUCHSCREEN SIGNAGE, MODEL: 4202L”</b>															
	<p>Based on the brochure submitted, subject article is a touchscreen monitor with built-in speakers. It is compatible with Elo computer modules (ECMs) and desktop computers using Windows® or Android operating systems (OS). Designed to be used as an interactive digital signage for public environments, subject article has the following specifications:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 40%;">Screen size / Resolution</td> <td>42-inch / Full HD 1920 x 1080 @ 60 Hz</td> </tr> <tr> <td>Touch Technology &amp; Capacity</td> <td>Projected capacitive (PCAP) - 12 Touch; Infrared (IR) - 10 Touch</td> </tr> <tr> <td>Input power</td> <td>100-240 VAC, 50/60 Hz</td> </tr> <tr> <td rowspan="2">I/O ports</td> <td>Input</td> <td>AC power input, USB type B (for touch), VGA, 2x HDMI, GPIO, display port, audio line-in</td> </tr> <tr> <td>Output</td> <td>Audio headphone out, RJ45</td> </tr> <tr> <td>Shipping Dimensions (WxDxH; mm)</td> <td>PCAP: 1150 x 215 x 720; IR: 1110 x 215 x 720</td> </tr> <tr> <td>Weight (Packaged)</td> <td>PCAP: without ECMG3: 27.0 kg; IR: without ECMG3: 28.0 kg</td> </tr> </table>	Screen size / Resolution	42-inch / Full HD 1920 x 1080 @ 60 Hz	Touch Technology & Capacity	Projected capacitive (PCAP) - 12 Touch; Infrared (IR) - 10 Touch	Input power	100-240 VAC, 50/60 Hz	I/O ports	Input	AC power input, USB type B (for touch), VGA, 2x HDMI, GPIO, display port, audio line-in	Output	Audio headphone out, RJ45	Shipping Dimensions (WxDxH; mm)	PCAP: 1150 x 215 x 720; IR: 1110 x 215 x 720	Weight (Packaged)	PCAP: without ECMG3: 27.0 kg; IR: without ECMG3: 28.0 kg
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Shipping Dimensions (WxDxH; mm)	PCAP: 1150 x 215 x 720; IR: 1110 x 215 x 720															
Weight (Packaged)	PCAP: without ECMG3: 27.0 kg; IR: without ECMG3: 28.0 kg															

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 85.28 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, monitors and projectors, not incorporating television reception apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, monitors capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71. This group includes monitors which are capable of accepting a signal from the central processing unit of an automatic data processing machine and provide a graphical presentation of the data processed. The monitors of this group may be characterised by the following features, among others, they are fitted with connectors characteristic of data processing systems (e.g., RS-232C interface, DIN, D-SUB, VGA, DVI, HDMI or DP (display port) connectors.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8528.52.00A, 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> <p style="text-align: right;">FOR THE COMMISSION</p> <div style="text-align: right;"> <b>MARILOU P. MENDOZA</b> Chairperson         </div>

