

2019-06-015



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 17, 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 June 04-07, 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
19-055	"EUROAROM PF 30 S"	2309.90.20	MFN – Zero
19-087	"MADURAMAX MG 1%"	3003.20.00	MFN – 3% Ad Valorem ACFTA – Zero*
19-094	"UNITED SHIHAO CTC 15% GRANULATED"	3003.20.00	MFN – 3% Ad Valorem ACFTA – Zero*



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
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19-110	"SUPER AIR STANDARD VERTICAL AIR HANDLING UNIT, MODEL: AH-120"	8415.83.99	MFN – 15% Ad Valorem
19-116	"3M™ ANTI-GLARE FILTERS"	9001.90.90	MFN – Zero
19-147	"APTAMIL™ PRONUTRA 1"	1901.10.20	MFN – 7% Ad Valorem
19-148	"APTAKID™ PRONUTRA 4"	1901.10.20	MFN – 7% Ad Valorem
19-149	"APTAMIL™ PRONUTRA 2"	1901.10.20	MFN – 7% Ad Valorem
19-150	"APTAMIL™ PRONUTRA 3"	1901.10.20	MFN – 7% Ad Valorem
19-153	"NUPIG 2 16% PIGLET FEED CONCENTRATE"	2309.90.20	MFN – Zero

2019_06-015 P-3



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

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19-154	"NUPIG 2 28% PIGLET FEED CONCENTRATE"	2309.90.20	MFN – Zero
19-160	"UNITED IVMTN 9500"	2941.90.00	MFN – 1% Ad Valorem ACFTA – Zero*
19-180	"ANCHOR™ SHREDDED MOZZARELLA (200g)"	0406.10.10	MFN – 3% Ad Valorem AANZFTA – Zero*
19-182	"UNITED SB 9000"	2836.30.00	MFN – Zero ACFTA – Zero*
19-183	"UNITED EXCEDRIN"	2924.29.30	MFN – 1% Ad Valorem ACFTA – Zero*
19-190	"UNITED UNICALVIT"	2936.24.00	MFN – Zero ACFTA – Zero*
19-191	"L-CARNITINE"	2923.90.00	MFN – 1% Ad Valorem ACFTA – Zero*

2019-06-015 P.4



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

MANILA 1099

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19-192	"UNITED KROZYMAL PD"	2941.10.11	MFN – 3% Ad Valorem ACFTA – Zero*
19-196	"DANBRED LANDRACE BOARS"	0103.10.00	MFN – Zero
19-199	"JAC X200 DROP SIDE MINI TRUCK"	8704.21.29	MFN – 30% Ad Valorem ACFTA – 5% Ad Valorem*
19-201	"JAC SUNRAY 6 SERIES 23-SEATER VAN"	8702.10.99	MFN – 20% Ad Valorem ACFTA – 5% Ad Valorem*
19-206	"SOU DEL 51"	3403.99.19	Export Duty - Zero

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

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

South Harbor, Gate 3, Port Area, Manila 1009 • tel. Nos. 527-4537, 527-1935 (OCOM)

Website: www.customs.gov.ph • Email: Boc.cares@customs.gov.ph (PIAD)

2019-06-05 P.S



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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 19-080

07 June 2019

COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Port Area, Manila



BOC-09-03144

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 twenty-two (22) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 19-055, 19-087, 19-094, 19-110, 19-116, 19-147, 19-148, 19-149, 19-150, 19-153, 19-154, 19-160, 19-180, 19-182, 19-183, 19-190, 19-191, 19-192, 19-196, 19-199, 19-201, and 19-206, issued by this Commission from 04 June – 07 June 2019.

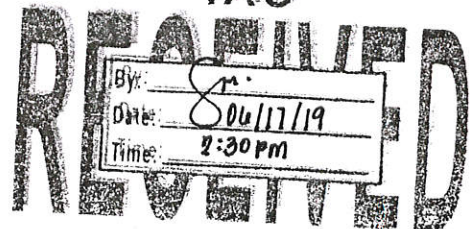
Thank you.

Very truly yours,

Mari Lou P. Mendoza
MARILOU P. MENDOZA
Chairperson



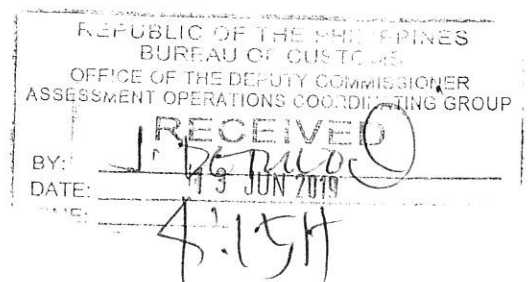
OFFICE OF THE DIRECTOR
IAS



Encl: As stated.

cc: The Secretary
Department of Finance
Manila

2019 2.79
amy





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.
AHTN 2309.90.20 MFN - Zero		19-055	
		3	DATE ISSUED
		JUN 07 2019	

4 DESCRIPTION OF GOOD

"EUROAROM PF 30 S"

Based on the data sheet, declaration of composition, and sample submitted, subject article is a flavouring preparation consisting of a mixture of natural and nature-identical milky flavouring compounds, sodium saccharin, silicic acid, and calcium carbonate. It is in the form of creamy-white, free-flowing, fine powder with milky and red fruits notes and sweet taste. Packed in 25-kg carton boxes, subject article is added to animal feeds at a rate of 150 to 500 grams per metric ton of feed as a palatant in pre-starter and starter diets of piglets.

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 use in making the complete feeds or supplementary feeds. These preparations, known in trade as "premixes", are, generally speaking, compound compositions consisting of a number of substances (sometimes called additives) the nature and proportions of which vary according to the animal production required. These substances include those which improve digestion and, more generally, ensure that the animal makes good use of the feeds and safeguard its health: vitamins or provitamins, amino-acids, antibiotics, coccidiostats, trace elements, emulsifiers, flavourings and appetisers, etc.

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 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 00133

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.
	AHTN 3003.20.00 MFN - 3% ad valorem ACFTA - Zero		19-087
		3	DATE ISSUED
			JUN 07 2019

4 DESCRIPTION OF GOOD

“MADURAMAX MG 1%”

Based on the formulation composition, technical data sheet, certificate of product registration from the Bureau of Animal Industry (BAI), and product label submitted, subject article is an anti-coccidial feed premix powder consisting of maduramicin ammonium, wheat flour, heavy calcium carbonate, and zeolite powder. Packed in 25-kg bags, subject article is to be added to poultry feed, with final concentration of 5 ppm maduramicin ammonium in finished feed, for the prevention and control of coccidiosis in broiler chickens caused by *Eimeria acervulina*, *E. brunetti*, *E. maxima*, *E. mivati*, *E. necatrix*, and *E. tenella*.

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. The 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

Mari Lou P. Mendoza
MARILOU P. MENDOZA
 Chairperson



2019-06-015 r-4



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.
	AHTN 3003.20.00 MFN - 3% advalorem ACFTA - Zero		19-094
		3	DATE ISSUED
			JUN 07 2019

4 DESCRIPTION OF GOOD

“UNITED SHIHAO CTC 15% GRANULATED”

Based on the certificate of composition, product label, material safety data sheet, and certificate of product registration from the Bureau of Animal Industry (BAI) submitted, subject article is a tetracycline antibiotic containing chlortetracycline (as hydrochloride), mycelium, and calcium carbonate. It is in the form of granules and is used for the treatment of infectious synovitis, chronic respiratory disease (CRD), and paratyphoid in poultry; leptospirosis, cervical abscess, necrotic enteritis, and bacterial pneumonia in swine; bacterial enteritis and bacterial pneumonia in cattle; and vibronic dysentery in sheep. Packed in 10-kg, 15-kg, 20-kg, and 25-kg bags and drums, subject article is administered to poultry, swine, bovine, and sheep by adding to finished feeds at different dosages for a period of 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. The 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
Chairperson



2019-06-05 P.1



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.
	AHTN 8415.83.99 MFN – 15% ad valorem		19-110
		3	DATE ISSUED
			JUN 07 2019

4	DESCRIPTION OF GOOD														
	<p style="text-align: center;">“SUPER AIR STANDARD VERTICAL AIR HANDLING UNIT, MODEL: AH-120”</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 fan/s, fan motor/s, air filter, and mixing box, enclosed in an insulated galvanized steel 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: 60%;">Cooling capacity (kW)</td> <td style="text-align: center;">94.37 – 189.32</td> </tr> <tr> <td>Air flow rate (m³/min)</td> <td style="text-align: center;">305.82 – 373.78</td> </tr> <tr> <td>Air velocity (m/s)</td> <td style="text-align: center;">2.54 – 3.05</td> </tr> <tr> <td>Static pressure (mm H₂O)</td> <td style="text-align: center;">31.75 – 63.50</td> </tr> <tr> <td>Chilled water flow rate (l/min)</td> <td style="text-align: center;">268.76 – 541.31</td> </tr> <tr> <td>Dimension of single fan (WxDxH) (mm)</td> <td style="text-align: center;">2,550 x 1,200 x 2,325</td> </tr> <tr> <td>Dimension of double fan (WxDxH) (mm)</td> <td style="text-align: center;">2,550 x 900 x 2,025</td> </tr> </table>	Cooling capacity (kW)	94.37 – 189.32	Air flow rate (m³/min)	305.82 – 373.78	Air velocity (m/s)	2.54 – 3.05	Static pressure (mm H₂O)	31.75 – 63.50	Chilled water flow rate (l/min)	268.76 – 541.31	Dimension of single fan (WxDxH) (mm)	2,550 x 1,200 x 2,325	Dimension of double fan (WxDxH) (mm)	2,550 x 900 x 2,025
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Dimension of double fan (WxDxH) (mm)	2,550 x 900 x 2,025														

5	REASONS FOR CLASSIFICATION
	<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>
	<p>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>



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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.
	AHTN 9001.90.90 MFN - Zero		19-116
		3	DATE ISSUED
			JUN 07 2019

4 DESCRIPTION OF GOOD

“3M™ ANTI-GLARE FILTERS”

Based on the brochure, technical information, and sample submitted, subject articles are anti-glare screen filters for attachment to computer, laptop, and tablet screens. These are made of polyethylene terephthalate (PET) with advanced coating technology to provide durable protection and glare reduction for a clear image on electronic displays, especially in bright lighting conditions. The anti-glare front surface enhances the viewing experience by reducing ambient specular light reflection and diffusing mirror-like reflection. Subject articles are to be imported in various sizes with diagonal measurements ranging from 12.5 inches to 27.0 inches, depending on the display size of the electronic device.

5 REASONS FOR CLASSIFICATION

Heading 90.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, optical elements of any material other than glass, whether or not optically worked, not permanently mounted. Optical elements are manufactured in such a way that they produce a required optical effect. An optical element does more than merely allow light (visible, ultraviolet or infrared) to pass through it, rather the passage of light must be altered in some way, for example, by being reflected, attenuated, filtered, diffracted, collimated, etc.

In view thereof, subject articles are classified under AHTN 2017 subheading 9001.90.90, 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



Republic of the Philippines
TARIFF COMMISSION



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

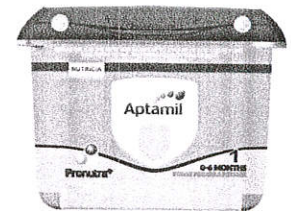
Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2 TCC (AR) NO.
<p style="text-align: center;">AHTN 1901.10.20 MFN - 7% ad valorem</p>	<p style="text-align: center;">19-147</p>
	<p>3 DATE ISSUED</p> <p style="text-align: center;">JUN 06 2019</p>

4 | **DESCRIPTION OF GOOD**

“APTAMIL™ PRONUTRA 1”

Based on the certificate of product registration from the Food and Drug Administration (FDA), product label, list of ingredients, and photograph of packaging submitted, subject article is a milk powder formulated for infants zero to six (6) months of age. It is composed of demineralized whey, vegetable oils, lactose, skimmed milk, whey protein concentrate, fish oil, vitamins, and minerals, among others. Subject article is packed in an 800-gram plastic box.



5 | **REASONS FOR CLASSIFICATION**

Heading 19.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the preparations of this heading may be distinguished from the products of headings 04.01 to 04.04 in that they contain, in addition to natural milk constituents, other ingredients not permitted in the products of those earlier headings. Thus heading 19.01 includes, for example, preparations in powder or liquid form used as food suitable for infants or young children or for dietetic purposes and consisting of milk to which secondary ingredients (e.g., cereal groats, yeast) have been added.

In view thereof, subject article is classified under AHTN 2017 subheading 1901.10.20, 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

Mari Lou P. Mendoza
MARILOU P. MENDOZA
 Chairperson



2019-06-06 P-12

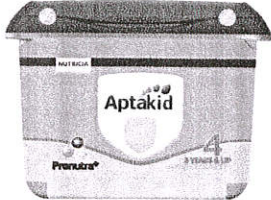




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REPUBLIC OF THE PHILIPPINES

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

1 AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY AHTN 1901.10.20 MFN - 7% ad valorem	2 TCC (AR) NO.
	19-148
	3 DATE ISSUED
	JUN 06 2019

4 DESCRIPTION OF GOOD
“APTAKID™ PRONUTRA 4”
<p>Based on the certificate of product registration from the Food and Drug Administration (FDA), product label, list of ingredients, and photograph of packaging submitted, subject article is a milk powder formulated for children three (3) years old and above. It is composed of skimmed milk, lactose, whey product, vegetable oils, fish oil, milk flavouring, vitamins, and minerals, among others. Subject article is packed in an 800-gram plastic box.</p>


5 REASONS FOR CLASSIFICATION
<p>Heading 19.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the preparations of this heading may be distinguished from the products of headings 04.01 to 04.04 in that they contain, in addition to natural milk constituents, other ingredients not permitted in the products of those earlier headings. Thus heading 19.01 includes, for example, preparations in powder or liquid form used as food suitable for infants or young children or for dietetic purposes and consisting of milk to which secondary ingredients (e.g., cereal groats, yeast) have been added.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 1901.10.20, 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>[Signature]</i> MARILOU P. MENDOZA Chairperson</p>
  Republic of the Philippines TARIFF COMMISSION 19-00130

2019-06-015 P15

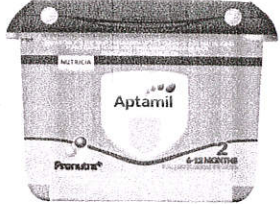




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REPUBLIC OF THE PHILIPPINES

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.
	AHTN 1901.10.20 MFN - 7% ad valorem		19-149
		3	DATE ISSUED
			JUN 07 2019

4	DESCRIPTION OF GOOD
	“APTAMIL™ PRONUTRA 2”
	<p>Based on the certificate of product registration from the Food and Drug Administration (FDA), product label, list of ingredients, and photograph of packaging submitted, subject article is a milk supplement powder formulated for infants six (6) to twelve (12) months of age. It is composed of skimmed milk, lactose, vegetable oils, whey protein concentrate, fish oil, vitamins, and minerals, among others. Subject article is packed in an 800-gram plastic box.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 19.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the preparations of this heading may be distinguished from the products of headings 04.01 to 04.04 in that they contain, in addition to natural milk constituents, other ingredients not permitted in the products of those earlier headings. Thus heading 19.01 includes, for example, preparations in powder or liquid form used as food suitable for infants or young children or for dietetic purposes and consisting of milk to which secondary ingredients (e.g., cereal groats, yeast) have been added.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 1901.10.20, 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>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	  <p>19-00138</p>

2019-06-015 P. 14

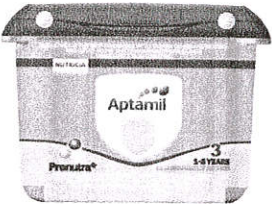


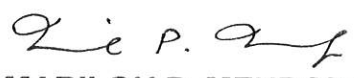



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REPUBLIC OF THE PHILIPPINES

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

1 AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2 TCC (AR) NO.
AHTN 1901.10.20 MFN - 7% ad valorem	19-150
	3 DATE ISSUED
	JUN 07 2019

4 DESCRIPTION OF GOOD
<p style="text-align: center;">“APTAMIL™ PRONUTRA 3”</p> <p>Based on the certificate of product registration from the Food and Drug Administration (FDA), product label, list of ingredients, and photograph of packaging submitted, subject article is a milk supplement powder formulated for children one (1) to three (3) years of age. It is composed of skimmed milk, lactose, vegetable oils, whey protein concentrate, fish oil, vitamins, and minerals, among others. Subject article is packed in an 800-gram plastic box.</p> <div style="text-align: right;">  </div>

5 REASONS FOR CLASSIFICATION
<p>Heading 19.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the preparations of this heading may be distinguished from the products of headings 04.01 to 04.04 in that they contain, in addition to natural milk constituents, other ingredients not permitted in the products of those earlier headings. Thus heading 19.01 includes, for example, preparations in powder or liquid form used as food suitable for infants or young children or for dietetic purposes and consisting of milk to which secondary ingredients (e.g., cereal groats, yeast) have been added.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 1901.10.20, 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> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p>  <p>MARILOU P. MENDOZA Chairperson</p> </div> <div style="display: flex; justify-content: space-between; align-items: center; margin-top: 20px;">  <div style="text-align: center;">   <p>19-00139</p> </div> </div>

2019-06-015 P.15



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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.
	AHTN 2309.90.20		19-153
	MFN - Zero	3	DATE ISSUED
			JUN 07 2019

4 DESCRIPTION OF GOOD

“NUPIG 2 16% PIGLET FEED CONCENTRATE”

Based on the list of ingredients, guaranteed analysis, certificate of feed product registration from the Bureau of Animal Industry (BAI), flowchart diagram, sample, and other information submitted, subject article is a piglet feed concentrate composed of oilseed meal, fish meal, lactose, soybean oil, calcium orthophosphate, salt, amino acids, and vitamin/mineral premix. Packed in 40-kg sacks, subject article is used as a raw material in the manufacture of finished feeds at an addition rate of 16%.

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 use in making the complete feeds or supplementary feeds. These preparations, known in trade as “premixes”, are, generally speaking, compound compositions consisting of a number of substances (sometimes called additives) the nature and proportions of which vary according to the animal production required. These substances include, among others, those which improve digestion and, more generally, ensure that the animal makes good use of the feeds and safeguard its health: vitamins or provitamins, amino-acids, antibiotics, coccidiostats, trace elements, emulsifiers, flavourings and appetisers, etc.

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 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



2019-06-015 1-16



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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.
AHTN 2309.90.20 MFN - Zero		19-154	
		3	DATE ISSUED
		JUN 07 2019	

4 DESCRIPTION OF GOOD

“NUPIG 2 28% PIGLET FEED CONCENTRATE”

Based on the list of ingredients, guaranteed analysis, certificate of feed product registration from the Bureau of Animal Industry (BAI), flowchart diagram, sample, and other information submitted, subject article is a piglet feed concentrate composed of oilseed meal, fish meal, lactose, soybean oil, calcium orthophosphate, salt, amino acids, and vitamin/mineral premix. Packed in 40-kg sacks, subject article is used as a raw material in the manufacture of finished feeds at an addition rate of 28%.

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 use in making the complete feeds or supplementary feeds. These preparations, known in trade as “premixes”, are, generally speaking, compound compositions consisting of a number of substances (sometimes called additives) the nature and proportions of which vary according to the animal production required. These substances include, among others, those which improve digestion and, more generally, ensure that the animal makes good use of the feeds and safeguard its health: vitamins or provitamins, amino-acids, antibiotics, coccidiostats, trace elements, emulsifiers, flavourings and appetisers, etc.

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 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



2019-06-015 8-19



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.
	AHTN 2941.90.00 MFN - 1% ad valorem ACFTA - Zero		19-160
		3	DATE ISSUED
			JUN 04 2019

4 DESCRIPTION OF GOOD

“UNITED IVMTN 9500”

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 pure ivermectin in the form of a white or yellowish-white crystalline powder. Packed in 5-kg and 25-kg drums, subject article is to be added to cattle, sheep, and swine feeds, at a rate of 0.2 to 0.3 mg per kilogram of animal body weight, for seven (7) days. Subject article is used for the treatment of gastrointestinal roundworms and lungworms.

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.

In view thereof, subject article is classified under AHTN 2017 subheading 2941.90.00, 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



Republic of the Philippines
TARIFF COMMISSION
19-00128

Mari Lou P. Mendoza

MARILOU P. MENDOZA
Chairperson

2019 - 06 - 07 P-20



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.
	AHTN 2924.29.30 MFN - 1% ad valorem ACFTA - Zero		19-183
		3	DATE ISSUED
			JUN 07 2019

4	DESCRIPTION OF GOOD
	<p>“UNITED EXCEDRIN”</p> <p>Based on the product label, certificate of product registration from the Bureau of Animal Industry (BAI), finished product specifications, and process flowchart submitted, subject article is pure paracetamol (also known as acetaminophen) in the form of white crystalline powder. Packed in 25-kg bags, subject article is to be added to swine feeds at various dosages for the symptomatic relief of fever and pain associated with various inflammations, such as arthritis, bursitis, and myositis. It has a carboxamide structure as follows:</p> <div style="text-align: center;"> </div>

5	REASONS FOR CLASSIFICATION
	<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 29.24 of the AHTN 2017 covers, among others, carboxamide-function compounds. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, amide derivatives of carboxylic acids and of carbonic acid (but not amide derivatives of other inorganic acids).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2924.29.30, 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;"><i>Mari Lou P. Mendoza</i></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p> <div style="display: flex; justify-content: space-around; align-items: center;"> <div style="text-align: center;"> <p>19-00143</p> </div> </div>

2019-06-015 P.21



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.
	AHTN 2936.24.00 MFN - Zero ACFTA - Zero		19-190
		3	DATE ISSUED
			JUN 07 2019

4 DESCRIPTION OF GOOD

“UNITED UNICALVIT”

Based on the product label, certificate of product registration from the Bureau of Animal Industry (BAI), and finished product specifications submitted, subject article is pure D-calcium pantothenate in the form of white powder. Packed in 10-kg, 15-kg, 20-kg, and 25-kg bags, subject article is to be added to animal feeds at a rate of 7.5 to 60 grams per ton of feed, as a vitamin supplement to prevent pantothenic acid deficiency in poultry, swine, horses, and cattle.

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 that this heading includes, among others, D- or DL-pantothenic acid (also known as vitamin B₃ or vitamin B₅) and derivatives thereof used primarily as vitamins. This group includes, among others, calcium D- and DL-pantothenate. This white powder, soluble in water, is the most common form of vitamin B₃.

In view thereof, subject article is classified under AHTN 2017 subheading 2936.24.00, 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 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



2019-06-015 P.22



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.
	AHTN 2923.90.00 MFN - 1% ad valorem ACFTA - Zero			19-191
			3	DATE ISSUED
				JUN 07 2019

4 DESCRIPTION OF GOOD

“L-CARNITINE”

Based on the product label, certificate of product registration from the Bureau of Animal Industry (BAI), and finished product specifications submitted, subject article is pure L-carnitine (a quaternary ammonium compound) in the form of white crystalline powder. It is added to poultry feeds at a rate of 25 to 50 grams per ton of feed. Packed in 10-kg, 15-kg, 20-kg, and 25-kg cartons, bags, and drums, subject article is used for efficient feed utilization in order to increase animal growth rate, enhance meat quality, and improve the reproductive performance of poultry.

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 29.23 of the AHTN 2017 covers, among others, quaternary ammonium salts and hydroxides. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that quaternary organic ammonium salts contain one tetravalent nitrogen cation $R^1R^2R^3R^4N^+$ where R^1 , R^2 , R^3 and R^4 may be the same or different alkyl or aryl radicals (methyl, ethyl, tolyl etc.). This cation may be associated with the hydroxide ion (OH^-) to give a quaternary ammonium hydroxide of general formula $R_4N^+OH^-$ corresponding to its inorganic parent ammonium hydroxide NH_4OH . The residuary valence may, however, be filled by other anions (chloride, bromide, iodide, etc.) to give quaternary ammonium salts.

In view thereof, subject article is classified under AHTN 2017 subheading 2923.90.00, 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



Republic of the Philippines
TARIFF COMMISSION



19-00145

MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson

2019-06-015 P-23

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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.
	AHTN 2941.10.11 MFN - 3% ad valorem ACFTA - Zero		19-192
		3	DATE ISSUED
			JUN 07 2019

4 DESCRIPTION OF GOOD

“UNITED KROZYMAY PD”

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 amoxicillin trihydrate in the form of white to almost-white crystalline powder. Packed in 10-kg, 15-kg, 20-kg, and 25-kg non-sterile drums, subject article is to be added to swine and poultry feeds at a rate of 1 to 2 kg per ton of feed, for five (5) to seven (7) days, for the treatment of infections caused by gram-positive and gram-negative bacteria in the alimentary, respiratory, and urogenital tracts; coli-mastitis; and secondary bacterial infections during the course of viral diseases.

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)).

Furthermore, 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

2019-04-015 3.14




REPUBLIC OF THE PHILIPPINES

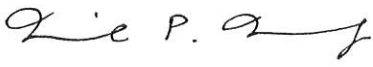


TARIFF COMMISSION

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.
	AHTN 0406.10.10 MFN - 3% ad valorem AANZFTA - Zero		19-180
		3	DATE ISSUED
			JUN 06 2019

4	DESCRIPTION OF GOOD
	“ANCHOR™ SHREDDED MOZZARELLA (200 g)”
	<p>Based on the manufacturing process flowchart and photograph of packaging submitted, subject article is shredded mozzarella cheese (pasteurized milk, salt, cultures, and enzyme), with anti-caking agent (microcrystalline cellulose) and preservative (sorbic acid). Subject article is available in 200-gram resealable plastic pouches.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 04.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers cheese and curd. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all kinds of cheese including, among others, fresh cheese (including cheese made from whey or buttermilk) and curd. Fresh cheese is an unripened or uncured cheese which is ready for consumption shortly after manufacture (e.g., Ricotta, Broccio, cottage cheese, cream cheese, Mozzarella). The presence of meat, fish, crustaceans, herbs, spices, vegetables, fruit, nuts, vitamins, skimmed milk powder, etc., does not affect classification provided that the goods retain the character of cheese.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 0406.10.10, with a Most Favoured Nation (MFN) rate of duty of 3% 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”.</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>MARILOU P. MENDOZA Chairperson</p>
	  <p>Republic of the Philippines TARIFF COMMISSION 19-00131</p>

2019-06-015 P.19



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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.
AHTN 2836.30.00 MFN - Zero ACFTA - Zero	19-182
	3 DATE ISSUED
	JUN 07 2019

4 | DESCRIPTION OF GOOD

“UNITED SB 9000”

Based on the finished product specifications, product label, certificate of product registration from the Bureau of Animal Industry (BAI), and photograph of packaging submitted, subject article is a feed-grade pure sodium bicarbonate in the form of white crystalline powder. Packed in 25-kg bags, subject article is to be added to cattle and sheep feeds at a rate of 40 to 120 grams per ton of feed for the treatment of metabolic acidosis.

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.

Heading 28.36 of the AHTN 2017 covers, among others, carbonates. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, carbonates (neutral carbonates, hydrogencarbonates or bicarbonates, basic carbonates) - metal salts of the non-isolated carbonic acid (H₂CO₃), whose anhydride (CO₂) falls in heading 28.11. This group includes, among others, sodium hydrogencarbonate (acid carbonate, sodium bicarbonate) (NaHCO₃). It is usually a crystalline powder or white crystals, soluble in water, especially when hot, and liable to deteriorate in a humid atmosphere. Used in medicine (for treating gravel); for manufacturing digestive tablets and aerated beverages; in the preparation of baking powders; in the porcelain industry, etc.

In view thereof, subject article is classified under AHTN 2017 subheading 2836.30.00, 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 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

2019-06-015 P.24



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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.
AHTN 0103.10.00 MFN - Zero		19-196	
		3	DATE ISSUED
		JUN 07 2019	

4	DESCRIPTION OF GOOD
“DANBRED LANDRACE BOARS”	
<p>Based on the certificate of accreditation from the Bureau of Animal Industry (BAI) and zootechnical certificate from the Danish Agriculture and Food Council (DAFC) submitted, subject articles are pure-bred Danish Landrace boars, 12 to 15 weeks old, to be imported for breeding purposes.</p>	

5	REASONS FOR CLASSIFICATION
<p>Heading 01.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers live swine. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers both domestic pigs and wild pigs (e.g., wild boars).</p> <p>The HS EN to subheading 0103.10 states that for the purposes of subheading 0103.10, the expression “pure-bred breeding animals” covers only those breeding animals which are regarded as “pure-bred” by the competent national authorities.</p> <p>In view thereof, subject articles are classified under AHTN 2017 subheading 0103.10.00, with a Most Favoured Nation (MFN) rate of duty of zero.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>	
<p>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>	
 	

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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.
	AHTN 8704.21.29 MFN - 30% ad valorem ACFTA - 5% ad valorem		19-199
	3		DATE ISSUED
		JUN 07 2019	

4 DESCRIPTION OF GOOD

“JAC X200 DROP SIDE MINI TRUCK”

Based on the technical specifications submitted, subject article is a brand-new, six-wheeler truck to be imported completely built-up (CBU). It has the following specifications:

Engine displacement and fuel type	1,910 cc, diesel
Drive train	Rear-wheel drive
Pay load capacity (kg)	1,310
Gross vehicle weight (kg)	3,000
Overall dimensions (L x W x H; mm)	4,845 x 1,750 x 2,040
Seating capacity	3



5 REASONS FOR CLASSIFICATION

Heading 87.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers motor vehicles for the transport of goods. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers in particular, among others, ordinary lorries (trucks) and vans (flat, tarpaulin-covered, closed, etc.); delivery trucks and vans of all kinds, removal vans.

In view thereof, subject article is classified under AHTN 2017 subheading 8704.21.29, with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”.

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

FOR THE COMMISSION

MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson



2019-06-015 P. 26



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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.
	AHTN 8702.10.99 MFN - 20% ad valorem ACFTA - 5% ad valorem			19-201
			3	DATE ISSUED
				JUN 06 2019

4	DESCRIPTION OF GOOD										
	“JAC SUNRAY 6 SERIES 23-SEATER VAN”										
	<p>Based on the technical specifications submitted, subject article is a completely built-up (CBU) six-wheeler passenger van. It has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 45%;">Engine displacement and fuel type</td> <td>2,771 cc, Diesel</td> </tr> <tr> <td>Drive train</td> <td>Rear-wheel drive</td> </tr> <tr> <td>Gross vehicle weight (kg)</td> <td>4,050</td> </tr> <tr> <td>Overall dimensions (L x W x H; mm)</td> <td>5,990 x 2,098 x 2,645</td> </tr> <tr> <td>Seating Capacity</td> <td>23</td> </tr> </table>	Engine displacement and fuel type	2,771 cc, Diesel	Drive train	Rear-wheel drive	Gross vehicle weight (kg)	4,050	Overall dimensions (L x W x H; mm)	5,990 x 2,098 x 2,645	Seating Capacity	23
Engine displacement and fuel type	2,771 cc, Diesel										
Drive train	Rear-wheel drive										
Gross vehicle weight (kg)	4,050										
Overall dimensions (L x W x H; mm)	5,990 x 2,098 x 2,645										
Seating Capacity	23										



5	REASONS FOR CLASSIFICATION
	<p>Heading 87.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers motor vehicles for the transport of ten or more persons, including the driver. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all motor vehicles designed for the transport of ten persons or more (including the driver). The vehicles of this heading may have any type of motor (internal combustion piston engine, electric motor, combination of an internal combustion piston engine and one or more electric motors, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8702.10.99, with a Most Favoured Nation (MFN) rate of duty of 20% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p><i>Lie P. Af</i></p> <p>MARILOU P. MENDOZA Chairperson</p>



2019-00-015 p.27



D. P. Mendoza
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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 EXPORT DUTY	2	TCC (AR) NO.
	AHTN 3403.99.19 Export Duty - Zero		19-206
		3	DATE ISSUED
			JUN 07 2019

4 DESCRIPTION OF GOOD

“SOU DEL 51”

Based on the product information and material safety data sheets, and sample submitted, subject article is a corn-oil-based table-top conveyor lubricant. It is in the form of clear amber liquid having a corn-like odor and is composed of corn oil, isopropyl alcohol, ethylenediaminetetraacetic acid, and deionized water, among others. Packed in 200-ℓ plastic drums, subject article is used to lubricate conveyor chains used in the food and beverage industries.

5 REASONS FOR CLASSIFICATION

Heading 34.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided they do not contain, as basic constituents, 70 % or more by weight of petroleum oils or oils obtained from bituminous minerals, this heading includes, *inter alia*, prepared mixtures of lubricating preparations designed to reduce friction between the moving parts of machinery, vehicles, aircraft or other appliances, apparatus or instruments. Such lubricants usually consist of, or are based on, mixtures of animal, vegetable or mineral oils, fats or greases, often with additives (e.g., graphite, molybdenum disulphide, talc, carbon blacks, calcium or other metallic soaps, pitch, or rust, oxidation, etc., inhibitors).

In view thereof, subject article is classified under AHTN 2017 subheading 3403.99.19.

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



19-00149