

2019-10-007



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 :** 03 October 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 – 30 September 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	2019 RATES OF DUTY
19-375	“SAMSUNG CURVED MONITOR, MODEL: LU32R590CWEXXP”	8528.52.00B	MFN – 15% Ad Valorem ACFTA – Zero* ATIGA – Zero* AKFTA – Zero*
19-402	“WASHING MACHINE KIT 1 – TOP COVER ASSEMBLY, PART NO: CBDYTA075PLA0”	8450.90.20	MFN – 3% Ad Valorem ACFTA – Zero*

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

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19-433	“SAMSUNG WASHING MACHINE, MODEL: WA10J5750SP/TC”	8450.11.90	MFN – 10% Ad Valorem ATIGA – Zero* ACFTA – 5% Ad Valorem* AKFTA – 5% Ad Valorem*
19-444	“POSTECH® TOUCH MONITOR, MODEL: PT-TS-1501”	8528.52.00A	MFN – Zero ACFTA – Zero*
19-446	“U.S DISTILLERS DRIED GRAINS WITH SOLUBLES (DDGS)”	2303.30.00	MFN – 1% Ad Valorem
19-448	“HEAVY-DUTY STAINLESS STEEL EQUIPMENT LEG, MODEL NO: A93-8048-C”	7326.90.99	MFN – 15% Ad Valorem ACFTA – 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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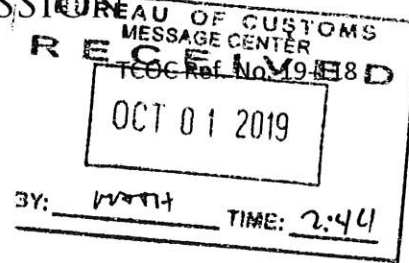


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*Act*

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION



30 September 2019

**COMMISSIONER REY LEONARDO GUERRERO**

Bureau of Customs  
Port Area, Manila



BOC-09-07163

Dear Commissioner Guerrero:

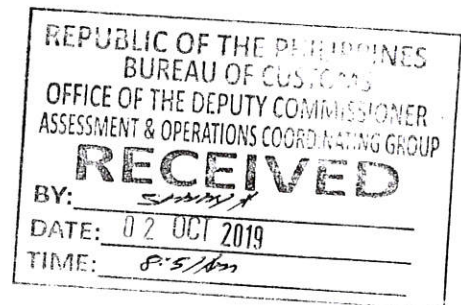
Pursuant to the provisions of Section 1603(f) of the *Customs Modernization and Tariff Act* (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (*Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation of Goods*), this Commission is pleased to furnish your good Office with original copies of six (06) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 19-375, 19-402, 19-433, 19-444, 19-446, and 19-448, issued by this Commission from 27 to 30 September 2019.

Thank you.

Very truly yours,

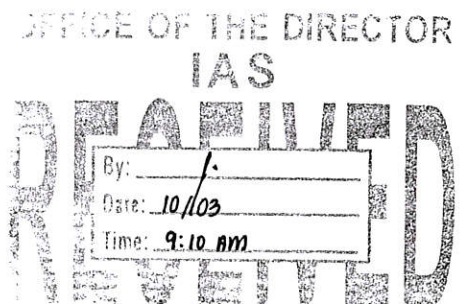
*Mari Lou P. Mendoza*

**MARILOU P. MENDOZA**  
Chairperson



Encl: As stated.

cc: The Secretary  
Department of Finance  
Manila



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

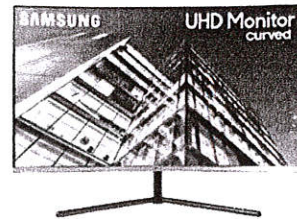
Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 8528.52.00B		19-375
	MFN - 15% ad valorem	<b>3</b>	<b>DATE ISSUED</b>
	ATIGA - Zero		SEP 30 2019
	ACFTA - Zero		
	AKFTA - Zero		

**4 DESCRIPTION OF GOOD****“SAMSUNG CURVED MONITOR, MODEL: LU32R590CWEXXP”**

Based on the brochure and technical information submitted, subject article is a curved light-emitting diode (LED)-backlit display monitor. It is capable of connecting to computers, game consoles, and other media players via the monitor's interface. Subject article has the following specifications:

Screen size (inches)	31.5
Resolution	3,840 x 2,160
Refresh rate (Hz)	60
Power input	AC 100 – 240V
Dimension with stand (WxHxD) (mm)	712.7 x 515.0 x 237.9
Weight with stand (kg)	5.5
Interface	Display port, HDMI, and headphone
Accessories included	HDMI cable and quick setup guide

**5 REASONS FOR CLASSIFICATION**

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 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 do not incorporate a channel selector or video tuner; and 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).

In view thereof, subject article is classified under AHTN 2017 subheading 8528.52.00B, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem; and ASEAN Trade in Goods Agreement (ATIGA), ASEAN-China Free Trade Area (ACFTA) and ASEAN-Korea Free Trade Area (AKFTA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “D”, “E”, and “AK”, respectively.

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



19-00384

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*[Handwritten signature]*

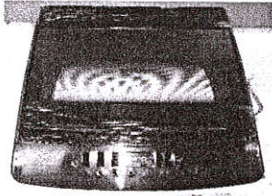
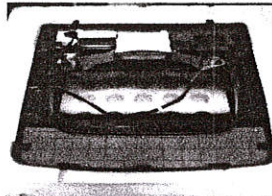
REPUBLIC OF THE PHILIPPINES



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 8450.90.20</b> <b>MFN - 3% ad valorem</b> <b>ACFTA - Zero</b>		<b>19-402</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>SEP 30 2019</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“WASHING MACHINE KIT 1 - TOP COVER ASSEMBLY, PART NO: CBDYTA075PLA0”</b></p> <p>Based on the technical specifications and parts list submitted, and sample shown, subject article is the top cover assembly of an 8-kg capacity fully-automatic washing machine. The major components include: the front and back top lids, top frame, front and back control panels, printed circuit board (PCB), wiring harness, lid switch, water box, water division board, and detergent box. Subject article is packed in 615-mm x 630-mm x 635-mm carton boxes containing four (4) kits each.</p> <div style="display: flex; justify-content: space-around; align-items: center;">   </div>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 84.50 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers household or laundry-type washing machines, including machines which both wash and dry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that subject to the general provisions regarding the classification of parts, the heading also covers parts of the machines of this heading.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8450.90.20, 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”.</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="display: flex; justify-content: space-between; align-items: flex-end; margin-top: 20px;"> <div style="width: 30%;">  </div> <div style="width: 30%; text-align: center;">         19-00385     </div> <div style="width: 30%; text-align: right;"> <p>FOR THE COMMISSION</p> <p><i>[Handwritten signature]</i></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p> </div> </div>

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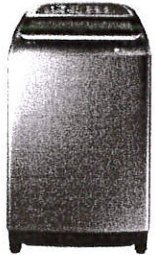
REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION


ADVANCE RULING ON TARIFF CLASSIFICATION

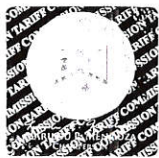
Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b> <b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>  <b>AHTN 8450.11.90</b> <b>MFN - 10% ad valorem</b> <b>ACFTA - 5% ad valorem</b> <b>AKFTA - 5% ad valorem</b> <b>ATIGA - Zero</b>	<b>2</b> <b>TCC (AR) NO.</b>  <b>19-433</b>
	<b>3</b> <b>DATE ISSUED</b>  <b>SEP 30 2019</b>

<b>4</b> <b>DESCRIPTION OF GOOD</b>  <b>“SAMSUNG WASHING MACHINE, MODEL: WA10J5750SP/TC”</b>  Based on the brochure and technical specifications submitted, subject article is a household-type top-loading fully-automatic washing machine with Wobble™ pulsator, built-in sink, and digital display control panel. Subject article has the following specifications:	
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Washing capacity (kg)	10
Water levels	10
Net dimension (WxHxD) (mm)	610 x 1,075 x 675
Net weight (kg)	42

<b>5</b> <b>REASONS FOR CLASSIFICATION</b>  <p>Heading 84.50 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers household or laundry-type washing machines, including machines which both wash and dry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers household or laundry-type washing machines (whether or not electric and whatever the weight), which are normally used in the household, commercial laundries, hospitals, etc., to clean linens, finished goods, etc. They usually include paddles or rotating cylinders for keeping the liquid circulating through the contents, or sometimes a device to give high frequency vibrations to the liquid. The heading also covers machines which both wash and dry.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8450.11.90, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; ASEAN-China Free Trade Area (ACFTA) and ASEAN-Korea Free Trade Area (AKFTA) rates of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Forms “E”, and “AK”, respectively; and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of CO Form “D”.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>	<p>FOR THE COMMISSION</p>  <b>MARILOU P. MENDOZA</b> 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 8528.52.00A</b> <b>MFN - Zero</b> <b>ACFTA - Zero</b>		<b>19-444</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>SEP 27 2019</b>

**4 DESCRIPTION OF GOOD**

**“POSTECH® TOUCH MONITOR, MODEL: PT-TS-1501”**

Based on the brochure submitted, subject article is a bezel-free touch screen monitor. It is compatible with mini and desktop computers. Ideal for use as a point of sale (POS) monitor in gas stations, retail boutiques, convenience stores, restaurants, coffee shops, and hotels, subject article has the following specifications:

<b>Screen Size / Resolution</b>	15 inches / 1,024 x 768 pixel
<b>Touch Point</b>	10 point capacitive
<b>Power Consumption (W)</b>	≤ 30
<b>Packaging Dimension (L x W x H) (mm)</b>	390 x 270 x 450
<b>Weight (kg)</b>	3.1
<b>Packing List</b>	Main unit, aluminum stand, VGA and USB cables, and power cord



**5 REASONS FOR CLASSIFICATION**

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 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. These monitors are distinguishable from other types of monitors and from television receivers. The monitors of this group may be characterised by the following features, among others, they do not incorporate a channel selector or video tuner; 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); and the viewable image size of these monitors does not generally exceed 76 cm (30 inches).

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”.

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



19-00383

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*[Signature]*

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 2303.30.00</b> <b>MFN - 1% ad valorem</b>		<b>19-446</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>SEP 30 2019</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“U.S. DISTILLERS DRIED GRAINS WITH SOLUBLES (DDGS)”</b>
	<p>Based on the manufacturing process, product specifications, product data, certificate of analysis, sanitary and phytosanitary certificate, material safety data sheet, and sample submitted, subject article is pure distillers dried grains with solubles (DDGS) in the form of pale-yellow granules. It is produced by condensing and drying the stillage remaining after the removal of ethyl alcohol, by distillation, from a yeast fermentation of corn grains. Packed in 16 x 40 feet bulk containers, subject article is to be added to feeds of swine, poultry, and ruminants as a source of protein and energy.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 23.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, <i>inter alia</i>, brewing or distilling dregs and waste comprise in particular: dregs of cereals (barley, rye, etc.), obtained in the manufacture of beer and consisting of the exhausted grains remaining after the wort has been drawn off.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2303.30.00, with a Most Favoured Nation (MFN) rate of duty of 1% 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></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	  19-00387



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REPUBLIC OF THE PHILIPPINES

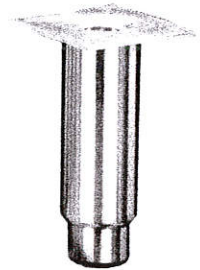
TARIFF COMMISSION

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 7326.90.99</b> <b>MFN - 15% ad valorem</b> <b>ACFTA - Zero</b>	<b>2</b>   <b>TCC (AR) NO.</b> <b>19-448</b>
	<b>3</b>   <b>DATE ISSUED</b> <b>SEP 30 2019</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>								
<p><b>“HEAVY-DUTY STAINLESS STEEL EQUIPMENT LEG, MODEL NO: A93-8048-C”</b></p> <p>Based on the technical specifications submitted, subject article is an equipment leg made from stainless steel, with satin finish. Subject article comes with a removable mounting plate for easy mounting under its corresponding compatible equipment. Fitted with a non-marking black nylon toe, subject article has the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>Foot type</td> <td>Round with black thermoplastic glide</td> </tr> <tr> <td>Adjustment range</td> <td>3 inches</td> </tr> <tr> <td>Height / Diameter</td> <td>6 inches / 2 inches</td> </tr> <tr> <td>Static Load Rating</td> <td>900 kg</td> </tr> </table>		Foot type	Round with black thermoplastic glide	Adjustment range	3 inches	Height / Diameter	6 inches / 2 inches	Static Load Rating	900 kg
Foot type	Round with black thermoplastic glide								
Adjustment range	3 inches								
Height / Diameter	6 inches / 2 inches								
Static Load Rating	900 kg								



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
<p>Heading 73.26 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers other articles of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes all iron or steel articles obtained by forging or punching, by cutting or stamping or by other processes such as folding, assembling, welding, turning, milling or perforating other than articles included in the preceding headings of this Chapter or covered by Note 1 to Section XV on included in Chapter 82 or 83 or more specifically covered elsewhere in the Nomenclature.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 7326.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>	
<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>	

