

2019-12-014




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 : 06 December 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 28 November 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
19-438	"LAMONS® RING TYPE JOINT GASKETS"	7326.90.99	MFN – 15% Ad Valorem ATIGA – Zero*
19-461	"EYLEA (AFLIBERCEPT)"	3002.15.00	MFN – 1% Ad Valorem

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19-470	"522153 SPM TASTEPRINT SL"	2106.90.98	MFN – 1% Ad Valorem
19-476	"PANASONIC COMMERCIAL REFRIGERATOR, MODEL: SRR- K1581SA"	8418.69.90	MFN – 5% Ad Valorem AJCEPA – Zero* PJEPA – Zero*
19-538	"CHANGAN 100 P TRUCK, MODEL: QL10503HARY"	8704.21.29	MFN – 30% Ad Valorem ACFTA – 5% Ad Valorem*
19-544	"ADJUSTABLE LEG THUMB, PART CODE: W0343-8DV00"	3926.90.99B	MFN – 15% Ad Valorem ATIGA – Zero*
19-546	"PRESSURE SENSOR U, PART CODE: W024T- 04310"	9026.20.30	MFN – Zero ATIGA – Zero*
19-550	"BOON EDAM®LIFELINE SPEEDLANE SWING"	8479.89.39	MFN – 1% Ad Valorem ATIGA – Zero*
19-554	"SR CAST LC1600"	3816.00.90	MFN – 5% Ad Valorem

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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
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19-555	"SR CAST 1550"	3816.00.90	MFN – 5% Ad Valorem
<i>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</i>			

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

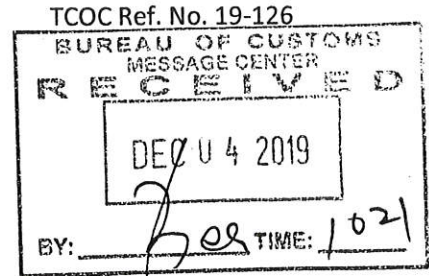
2019-12-014 p.4



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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

28 November 2019



COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Port Area, Manila



BOC-09-09386

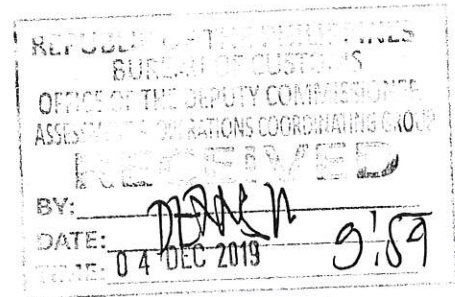
Dear **Commissioner Guerrero**:

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. 19-438, 19-461, 19-470, 19-476, 19-538, 19-544, 19-546, 19-550, 19-554, and 19-555, issued by this Commission from 27 November 2019 to 28 November 2019.

Thank you.

Very truly yours,

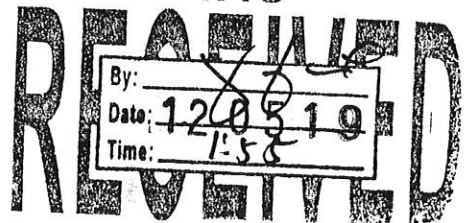
[Signature]
MARILOU P. MENDOZA
Chairperson



Encl: As stated.

cc: The Secretary
Department of Finance
Manila

OFFICE OF THE DIRECTOR
IAS



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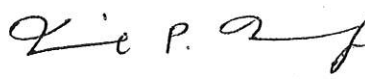

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<p>1 AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</p> <p style="text-align: center;">AHTN 7326.90.99 MFN - 15% ad valorem ATIGA - Zero</p>	<p>2 TCC (AR) NO.</p> <p style="text-align: center;">19-438</p> <p>3 DATE ISSUED</p> <p style="text-align: center;">NOV 27 2019</p>
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<p>4 DESCRIPTION OF GOOD</p> <p style="text-align: center;">“LAMONS® RING TYPE JOINT GASKETS”</p> <p>Based on the technical specifications and sample submitted, subject articles are forged ring-like forms, made from stainless steel, having two (2) basic types: an oval cross section ring (Style 377) and an octagonal cross section ring (Style 388). These are used as sealing materials for specially grooved flanges with size designations such as Nominal Pipe Size (NPS) of 1 inch to 24 inches and Flange Pressure Class of 150 psi to 5000 psi.</p> <div style="text-align: right;">  <p>(Style 377) (Style 388)</p> </div>
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<p>5 REASONS FOR CLASSIFICATION</p> <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 or included in Chapter 82 or 83 or more specifically covered elsewhere in the Nomenclature.</p> <p>In view thereof, subject articles are classified under AHTN 2017 subheading 7326.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <div style="text-align: right;">  MARILOU P. MENDOZA Chairperson </div> <div style="display: flex; justify-content: space-between; align-items: center; margin-top: 20px;">  <div style="text-align: center;">  19-00478 </div> </div>



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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

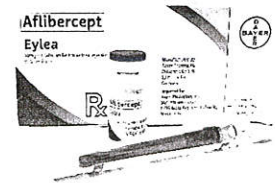
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3002.15.00 MFN - 1% ad valorem		19-461
		3	DATE ISSUED
			NOV 28 2019

4 DESCRIPTION OF GOOD

“EYLEA (AFLIBERCEPT)”

Based on the brochure, product insert, product label, manufacturing process, and sample submitted, subject article is an iso-osmotic sterile solution for intravitreal injection in the form of a clear to pale-yellow liquid. It contains 40 mg of aflibercept per ml of solution as active ingredient. Aflibercept is formed from the fusion protein of extracellular domains of human vascular endothelial growth factor (VEGF) receptor and human immunoglobulin class G (IgG1) crystallizable fragment (Fc) domain expressed by Chinese hamster ovary (CHO) cells. Packed in carton boxes containing one (1) filter needle and one (1) type I glass vial with an extractable volume of 100 microliter solution, subject article is intended for the treatment of neovascular (wet) age-related macular degeneration, macular edema secondary to central retinal vein occlusion, macular edema secondary to branch retinal vein occlusion, diabetic macular edema, and myopic choroidal neovascularization.



5 REASONS FOR CLASSIFICATION

Heading 30.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, immunological products, whether or not modified or obtained by means of biotechnological processes. Products used for diagnostic or therapeutic purposes and for immunological tests are to be regarded as falling within this product group. This heading also covers interleukins, interferons (IFN), chemokines and certain tumor necrosis factors (TNF), growth factors (GF), hematopoietins and colony stimulating factors (CSF).

In view thereof, subject article is classified under AHTN 2017 subheading 3002.15.00, with a Most Favoured Nation (MFN) rate of duty of 1% 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



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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 2106.90.98 MFN - 1% ad valorem		19-470
		3	DATE ISSUED
			NOV 28 2019

4 DESCRIPTION OF GOOD

“522153 SPM TASTEPRINT SL”

Based on the ingredient statement, packaging information, production process flowchart, safety data sheet, technical data sheet, and certificate of analysis submitted, subject article is a white to cream powder consisting of sucralose, maltodextrin, synthetic flavouring substances, and natural flavouring substances, among others. It is to be used as flavouring in the manufacture of beverages. Subject article is packed in a 22.68-kg bags and placed in a carton box as secondary packaging.

5 REASONS FOR CLASSIFICATION

Heading 21.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption.

The Supplementary Explanatory Notes (SEN) to AHTN 2017 subheading 2106.90.98 state that flavouring preparations are mixtures of a single or several flavouring substances or extracts with starch, flour or other food substances acting as a carrier. They are premixed for ease of application to food or beverages and function primarily to impart a characteristic taste.

In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.98, with a Most Favoured Nation (MFN) rate of duty of 1% 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



MariLou P. Mendoza
MARILOU P. MENDOZA
Chairperson



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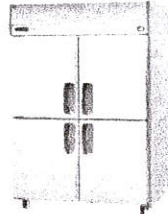
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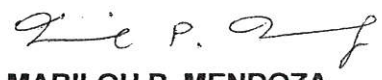
TARIFF COMMISSION

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 8418.69.90 MFN – 5% ad valorem AJCEPA – Zero PJEPA – Zero		19-476
		3	DATE ISSUED
			NOV 27 2019

4	DESCRIPTION OF GOOD												
	<p style="text-align: center;">“PANASONIC COMMERCIAL REFRIGERATOR, MODEL: SRR-K1581SA”</p> <p>Based on the brochure and technical information submitted, subject article is a compression type commercial refrigerator. It has a single compartment equipped with four (4) external doors, shelf racks, and a microcomputer-controlled digital thermometer. Subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td>Capacity (L)</td> <td style="text-align: center;">1,343</td> </tr> <tr> <td>Temperature Setting Range (°C)</td> <td style="text-align: center;">-6 to 12</td> </tr> <tr> <td>Refrigerant Type</td> <td style="text-align: center;">R134a</td> </tr> <tr> <td>Power Source</td> <td style="text-align: center;">1 ϕ, 100 V, 50/60 Hz</td> </tr> <tr> <td>External Dimension (L x D x H) (mm)</td> <td style="text-align: center;">1,460 x 800 x 1,950</td> </tr> <tr> <td>Weight (kg)</td> <td style="text-align: center;">143</td> </tr> </table> 	Capacity (L)	1,343	Temperature Setting Range (°C)	-6 to 12	Refrigerant Type	R134a	Power Source	1 ϕ , 100 V, 50/60 Hz	External Dimension (L x D x H) (mm)	1,460 x 800 x 1,950	Weight (kg)	143
Capacity (L)	1,343												
Temperature Setting Range (°C)	-6 to 12												
Refrigerant Type	R134a												
Power Source	1 ϕ , 100 V, 50/60 Hz												
External Dimension (L x D x H) (mm)	1,460 x 800 x 1,950												
Weight (kg)	143												

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.18 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, refrigerators, freezers and other refrigerating or freezing equipment, electric or other. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the refrigerators and refrigerating equipment of this heading are in the main machines or assemblies of apparatus for the production, in a continuous cycle of operations, of low temperatures (in the region of 0 °C or less) at the active cooling element, by the absorption of the latent heat of evaporation of liquefied gases (e.g., ammonia, halogenated hydrocarbons), of volatile liquids or, in the case of certain marine types, of water.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8418.69.90, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem; and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) and Philippines-Japan Economic Partnership Agreement (PJEPA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “AJ” and “JP”, respectively.</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="display: flex; justify-content: space-between; align-items: center;"> <div style="text-align: center;">  <p>Republic of the Philippines TARIFF COMMISSION</p>  <p>19-00479</p> </div> <div style="text-align: center;">  <p>MARILOU P. MENDOZA Chairperson</p> </div> </div>



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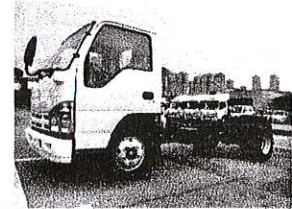
TARIFF COMMISSION

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		19-538	
		3	DATE ISSUED
		NOV 28 2019	

4	DESCRIPTION OF GOOD
“CHANGAN 100 P TRUCK, MODEL: QL10503HARY”	
<p>Based on the technical information submitted, subject article is a six-wheeled motor truck. It consists of a cab, an engine, and a complete chassis (frame, transmission, steering gear, axle with wheels). Designed for transport of goods, subject article has the following specifications:</p>	
Engine and fuel type	4JB1CN 2.8L Inline-4; Diesel
Drive train	Rear-wheel drive
Dimension (LxWxH) (mm)	5,900 x 1,860 x 2,180
Gross vehicle weight (kg)	4,490
Cabin seating capacity	3 persons



5	REASONS FOR CLASSIFICATION
<p>Note 3 to Chapter 87 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 87.06.</p> <p>Heading 87.04 of the 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.</p> <p>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”.</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>	



Republic of the Philippines
TARIFF COMMISSION



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TARIFF COMMISSION

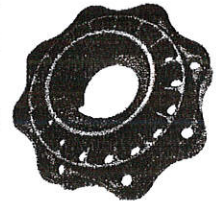
ADVANCE RULING ON TARIFF CLASSIFICATION
Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY AHTN 3926.90.99B MFN - 15% ad valorem ATIGA - Zero	2 TCC (AR) NO. 19-544
	3 DATE ISSUED NOV 27 2019

4 | **DESCRIPTION OF GOOD**

“ADJUSTABLE LEG THUMB, PART CODE: W0343-8DV00”

Based on the technical specifications and sample submitted, subject article is a thumb nut made from polypropylene. It is designed to be attached to the legs of a washing machine unit to adjust and lock its height to the desired level. Weighing 7.9 grams, subject article has the following overall dimensions: 51.6 mm x 13.7 mm.



5 | **REASONS FOR CLASSIFICATION**

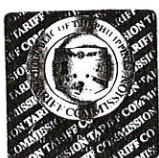

Heading 39.26 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers other articles of plastics and articles of other materials of headings 39.01 to 39.14. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers articles, not elsewhere specified or included, of plastics or of other materials of headings 39.01 to 39.14.

In view thereof, subject article is classified under AHTN 2017 subheading 3926.90.99B, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.

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

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MARILOU P. MENDOZA
Chairperson

19-00481



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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 9026.20.30 MFN - Zero ATIGA - Zero		19-546
		3	DATE ISSUED
			NOV 27 2019

4	DESCRIPTION OF GOOD
	“PRESSURE SENSOR U, PART CODE: W024T-04310”
	<p>Based on the technical specifications and sample submitted, subject article is a capacitance-based sensor that detects changes in air pressure to determine the level of water inside a washing machine. Rated at 5V DC, subject article is composed of a coil and capacitor (enclosed in polypropylene material) that will send electrical signals into the washing machine’s circuit for the control of water flowing from the water inlet.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 90.26 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flowmeters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers instruments and apparatus for measuring or checking the flow, level, pressure, kinetic energy or other process variables of liquids or gases. Measuring or checking apparatus generally incorporates an element sensitive to variations in the quantity to be measured (e.g., Bourdon tube, diaphragm, bellows, semiconductors) moving a needle or a pointer. In some devices the variations are converted into electrical signals.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 9026.20.30, with a Most Favoured Nation (MFN) rate of duty of zero and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>

FOR THE COMMISSION

Mari Lou P. Mendoza
MARILOU P. MENDOZA
Chairperson



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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

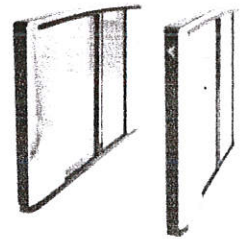
Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2 TCC (AR) NO.
	19-550
	3 DATE ISSUED
<p style="text-align: center;">AHTN 8479.89.39 MFN - 1% ad valorem ATIGA - Zero</p>	
NOV 27 2019	

4 | **DESCRIPTION OF GOOD**

“BOON EDAM® LIFELINE SPEEDLANE SWING”

Based on the technical information submitted, subject article is an electro-mechanical turnstile with swinging glass barriers. It is designed to secure entry/exit in buildings and establishments through its built-in motion sensors and access card readers which can both activate the glass barrier (for authorized access) or the sound alarm (for unauthorized access). Equipped with light-emitting diode (LED) display to guide and give feedback signals to its users, subject article can grant passage for 20-30 people per minute with a standard passageway of 615 mm and glass heights ranging from 940 mm to 1800 mm.



5 | **REASONS FOR CLASSIFICATION**

Heading 84.79 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading is restricted to machinery having individual functions, which (a) is not excluded from this Chapter by the operation of any Section or Chapter Note; and (b) is not covered more specifically by a heading in any other Chapter of the Nomenclature; and (c) cannot be classified in any other particular heading of this Chapter since: (i) no other heading covers it by reference to its method of functioning, description or type; and (ii) no other heading covers it by reference to its use or to the industry in which it is employed; or (iii) it could fall equally well into two (or more) other such headings (general purpose machines).

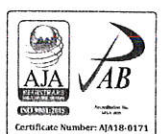
In view thereof, subject article is classified under AHTN 2017 subheading 8479.89.39, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.

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.

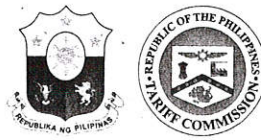
FOR THE COMMISSION

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MARILOU P. MENDOZA
Chairperson



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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 3816.00.90 MFN - 5% ad valorem		19-554	
		3	DATE ISSUED
		NOV 27 2019	

4 DESCRIPTION OF GOOD

“SR CAST LC1600”

Based on the product specifications, technical and safety data sheets, and sample submitted, subject article is a low cement refractory castable composed of chamotte, calcium aluminate cement, silica, and calcined alumina, among others. It is in the form of pale powder with a maximum grain size of 8 mm and a maximum service temperature of 1,550°C. It is used for a wide variety of industrial applications requiring high-temperature and chemical resistance, such as linings of industrial furnaces. Packed in 25-kg and bulk bags, subject article is to be mixed with water at a rate of approximately 1.5 to 2.0 liters of water (6.0-8.0%) per 25 kilograms of product and is installed by vibration casting with a casting weight requirement of 2.2 tons per cubic meter.

5 REASONS FOR CLASSIFICATION

Heading 38.16 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers certain preparations (e.g., for furnace linings) with a basis of such refractory materials as chamotte and dinas earths, crushed or ground corundum, powdered quartzites, chalk, calcined dolomite, with an added refractory binder (for example, sodium silicate, magnesium or zinc fluosilicates). The heading further covers refractory concretes consisting of mixtures of heat-resistant hydraulic cements (e.g., aluminous cements) and refractory aggregates, used for the foundation of furnaces, coke ovens, etc., or for patching furnace linings.

In view thereof, subject article is classified under AHTN 2017 subheading 3816.00.90, with a Most Favoured Nation (MFN) rate of duty of 5% 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



2019-12-014 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 3816.00.90 MFN - 5% ad valorem		19-555
		3	DATE ISSUED
			NOV 27 2019

4 DESCRIPTION OF GOOD

“SR CAST 1550”

Based on the product specifications, technical and safety data sheets, and sample submitted, subject article is a high alumina refractory castable made from bauxite and calcium aluminate cement, among others. It consists of 69.1% alumina and 14.8% silica, among others, and comes in the form of dark-gray powder with a maximum grain size of 8 mm and a maximum service temperature of 1,500°C. It is used for a wide variety of industrial applications requiring high-temperature and chemical resistance, such as linings of industrial furnaces. Packed in 25-kg and bulk bags, subject article is to be mixed with water at a rate of approximately 2.0 to 2.75 liters of water (8.0-11.0%) per 25 kilograms of product and is installed by vibration casting with a casting weight requirement of 2.5 tons per cubic meter.

5 REASONS FOR CLASSIFICATION

Heading 38.16 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers certain preparations (e.g., for furnace linings) with a basis of such refractory materials as chamotte and dinas earths, crushed or ground corundum, powdered quartzites, chalk, calcined dolomite, with an added refractory binder (for example, sodium silicate, magnesium or zinc fluosilicates). The heading further covers refractory concretes consisting of mixtures of heat-resistant hydraulic cements (e.g., aluminous cements) and refractory aggregates, used for the foundation of furnaces, coke ovens, etc., or for patching furnace linings.

In view thereof, subject article is classified under AHTN 2017 subheading 3816.00.90, with a Most Favoured Nation (MFN) rate of duty of 5% 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

Handwritten signature of Marilou P. Mendoza

MARILOU P. MENDOZA
Chairperson



Republic of the Philippines
TARIFF COMMISSION



19-00484

