

2019\_01-019



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 :** January 08, 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 13 – 17 December 2019, for various imported articles, and the same were submitted and reviewed by the Office, summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2018 RATES OF DUTY
18-630	"ZINC OXIDE NC105"	3815.19.00	MFN – 1% Ad Valorem ATIGA – Zero*
18-631	"ZINC OXIDE RA"	3815.19.00	MFN – 1% Ad Valorem ATIGA – Zero*
18-651	"SUNNY QUEEN® HAM AND CHEESE OMELETTE"	2106.90.99	MFN – 7% Ad Valorem AANZFTA – Zero*

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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 18-138

20 December 2018

**COMMISSIONER REY LEONARDO GUERRERO**

Bureau of Customs  
Port Area, Manila

Dear **Commissioner Guerrero**:

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863), this Commission is pleased to furnish your good Office with original copies of twelve (12) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 18-630, 18-631, 18-651, 18-659, 18-660, 18-662, 18-667, 18-674, 18-681, 18-682, 18-683, and 18-702, issued by this Commission from 13 to 17 December 2018.

Thank you.

Very truly yours,

*[Handwritten Signature]*  
12/21

**MARILOU P. MENDOZA**

Chairperson

*[Handwritten Signature]*  
12/20  
guli 12/20

Encl: As stated.

cc: *The Secretary*  
*Department of Finance*  
*Manila*



2019-01-019 P.S



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

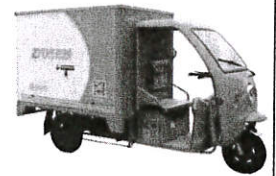
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<p style="text-align: center;"><b>AHTN 8704.90.91C</b>  <b>MFN - 30% ad valorem</b>  <b>ACFTA - 5% ad valorem</b></p>		18-682	3
		DATE ISSUED	DEC 14 2018

4 DESCRIPTION OF GOOD

“KINGBON JY8 ELECTRIC TRICYCLE”

Based on the picture and technical information submitted, subject article is a single-seater electric tricycle with a rear cargo box. With a hand-shifting gear and differential, it has a 60 V, 1000 W motor and is powered by a 60 V, 32 Ah lead-acid battery. Subject article has a gross vehicle weight of 440 kg and measures 3,310 mm x 1,230 mm x 1,825 mm.



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, delivery trucks and vans of all kinds, removal vans. The heading also covers lightweight three-wheeled vehicles, such as those mounted on a T-shaped chassis, whose two rear wheels are independently driven by separate battery-powered electric motors. These vehicles are normally operated by means of a single central control stick with which the driver can start, accelerate, brake, stop and reverse the vehicle, as well as steer it to the right or to the left by applying a differential torque to the drive wheels or by turning the front wheel, among others.

In view thereof, subject article is classified under AHTN 2017 subheading 8704.90.91C, 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

Chairperson



Republic of the Philippines  
TARIFF COMMISSION



18-00704



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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 2018 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8704.90.91C</b> <b>MFN - 30% ad valorem</b> <b>ACFTA - 5% ad valorem</b>		<b>18-683</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>DEC 13 2018</b>

**4 DESCRIPTION OF GOOD**

**“KINGBON JY6EY ELECTRIC TRICYCLE”**

Based on the picture and technical information submitted, subject article is an electric tricycle with a front-seat and a rear cargo box. With hand-shifting gear and differential, it has a 60 V, 1000 W motor and is powered by a 60 V, 32 Ah lead-acid battery. Subject article has a gross vehicle weight of 379 kg and measures 2,920 mm x 1,080 mm x 1,650 mm.



**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, delivery trucks and vans of all kinds, removal vans. The heading also covers lightweight three-wheeled vehicles, such as those mounted on a T-shaped chassis, whose two rear wheels are independently driven by separate battery-powered electric motors. These vehicles are normally operated by means of a single central control stick with which the driver can start, accelerate, brake, stop and reverse the vehicle, as well as steer it to the right or to the left by applying a differential torque to the drive wheels or by turning the front wheel, among others.

In view thereof, subject article is classified under AHTN 2017 subheading 8704.90.91C, 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

*[Signature]*

**MARILOU P. MENDOZA**  
Chairperson





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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

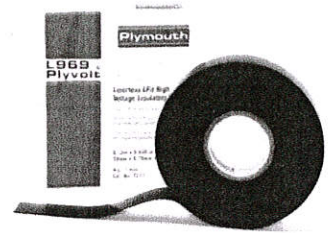
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
			18-702
		3	DATE ISSUED
	AHTN 4005.10.90 MFN - 3% ad valorem		DEC 17 2018

4 DESCRIPTION OF GOOD

“L969 PLYVOLT® LINERLESS HIGH VOLTAGE INSULATING TAPE”

Based on the product specifications, manufacturing process, declaration of material composition, and sample submitted, subject article is a carbon black compounded, unvulcanised, self-bonding rubber tape. It consists of ethylene propylene rubber (EPR) overlaid with acrylic adhesive. Subject article comes in rolls with dimensions of 19 mm x 0.76 mm x 9.1 m and 38 mm x 0.76 mm x 9.1 m ( W x T x L) and is used for insulating and jacketing of splices of power cables; building stress cones and jacketing of terminations of power cables; and insulating and protecting bus bars and joints.



5 REASONS FOR CLASSIFICATION

Heading 40.05 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers compounded rubber which is unvulcanised and is in primary forms or in plates, sheets or strip. The heading includes, among others, rubber compounded with carbon black or silica (with or without mineral oil or other ingredients).

In view thereof, subject article is classified under AHTN 2017 subheading 4005.10.90, with a Most Favoured Nation (MFN) rate of duty of 3% 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



18-00708

2019-01-019 P.8



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REPUBLIC OF THE PHILIPPINES



TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>2017 AHTN CODE AND 2018 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 2106.90.99</b> <b>MFN – 7% ad valorem</b> <b>AANZFTA – Zero</b>		<b>18-651</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>DEC 14 2018</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“SUNNY QUEEN® HAM AND CHEESE OMELETTE”</b></p> <p>Based on the product specifications and manufacturing flowchart submitted, subject article is a frozen, pre-cooked dish consisting of beaten pasteurized egg, water, ham (12% by weight), cheese, skim milk powder, sunflower oil, stabilizer, and salt. Packed in 9.6-kg carton boxes containing 120 x 80-g individually-packed servings, subject article is thawed and/or reheated before consumption.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>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 for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk, etc.), for human consumption.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.99, with a Most Favoured Nation (MFN) rate of duty of 7% 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><i>Mari Lou P. Mendoza</i></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	  <p>Republic of the Philippines TARIFF COMMISSION 18-00705</p>



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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 2018 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 2004.90.90</b> <b>MFN - 10% ad valorem</b> <b>AANZFTA - Zero</b>		<b>18-659</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>DEC 14 2018</b>

**4 DESCRIPTION OF GOOD**

**“SUNNY QUEEN® SPANISH VEGETABLE FRITTER”**

Based on the product specifications and process flowchart submitted, subject article is a frozen, pre-cooked fritter, made from vegetables, pasteurized egg, water, cheese, sunflower oil, rice flour, thickener, salt, raising agent, stabilizer, garlic, pepper, parsley, flavor, and turmeric. Packed in cartons containing 48 x 50-g packs, subject article is thawed and heated before consumption.

**5 REASONS FOR CLASSIFICATION**

The Harmonized System (HS) General Explanatory Note (EN) 6 to Chapter 20 states that this Chapter includes vegetables, fruit, nuts and other edible parts of plants prepared or preserved by other processes not provided for in Chapter 7, 8 or 11 or elsewhere in the Nomenclature.

Heading 20.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06. The pertinent HS EN state that examples of commonly traded products which fall in the heading are, among others, “Knödel”, “Klöße”, “Nockerln”, based on potato flour, frozen.

In view thereof, subject article is classified under AHTN 2017 subheading 2004.90.90, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem, and ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AANZ”.

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

FOR THE COMMISSION

*Mari Lou P. Mendoza*

**MARILOU P. MENDOZA**  
Chairperson



Republic of the Philippines  
TARIFF COMMISSION



18-00699



2019-01-019 P.10



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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 2018 RATE/S OF IMPORT DUTY</b>  <b>AHTN 2004.90.90</b> <b>MFN - 10% ad valorem</b> <b>AANZFTA - Zero</b>	<b>2</b>   <b>TCC (AR) NO.</b>  <b>18-660</b>
	<b>3</b>   <b>DATE ISSUED</b>  <b>DEC 14 2018</b>

**4** | **DESCRIPTION OF GOOD**

**“SUNNY QUEEN® CORN AND CHEESE MINI FRITTER”**

Based on the product specifications and process flowchart submitted, subject article is a frozen, pre-cooked fritter, made from corn, pasteurized egg, water, cheese, sunflower oil, rice flour, thickener, parsley, salt, stabilizer, raising agent, garlic, pepper, and turmeric. Packed in cartons containing 120 x 20-g packs, subject article is thawed and heated before consumption.

**5** | **REASONS FOR CLASSIFICATION**

The Harmonized System (HS) General Explanatory Note (EN) 6 to Chapter 20 states that this Chapter includes vegetables, fruit, nuts and other edible parts of plants prepared or preserved by other processes not provided for in Chapter 7, 8 or 11 or elsewhere in the Nomenclature.

Heading 20.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06. The pertinent HS EN state that examples of commonly traded products which fall in the heading are, among others, “Knödel”, “Klöße”, “Nockerln”, based on potato flour, frozen.

In view thereof, subject article is classified under AHTN 2017 subheading 2004.90.90, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem, and ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AANZ”.

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

FOR THE COMMISSION

*[Signature]*

**MARILOU P. MENDOZA**  
Chairperson



Republic of the Philippines  
TARIFF COMMISSION



18-00700

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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 2018 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 2004.90.90</b> <b>MFN - 10% ad valorem</b> <b>AANZFTA - Zero</b>		<b>18-662</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>DEC 14 2018</b>

**4 DESCRIPTION OF GOOD**

**“SUNNY QUEEN® BUBBLE AND SQUEAK FRITTER”**

Based on the product specifications and process flowchart submitted, subject article is a frozen, pre-cooked fritter, made from vegetables, pasteurized egg, water, bacon, cheese, sunflower oil, rice flour, modified starch, salt, stabilizer, raising agent, parsley, garlic, and spices. Packed in cartons containing 48 x 50-g packs, subject article is thawed and heated before consumption.

**5 REASONS FOR CLASSIFICATION**

The Harmonized System (HS) General Explanatory Note (EN) 6 to Chapter 20 states that this Chapter includes vegetables, fruit, nuts and other edible parts of plants prepared or preserved by other processes not provided for in Chapter 7, 8 or 11 or elsewhere in the Nomenclature.

Heading 20.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06. The pertinent HS EN state that examples of commonly traded products which fall in the heading are, among others, “Knödel”, “Klöße”, “Nockerln”, based on potato flour, frozen.

In view thereof, subject article is classified under AHTN 2017 subheading 2004.90.90, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem, and ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AANZ”.

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

FOR THE COMMISSION

*L. P. Mendoza*

**MARILOU P. MENDOZA**  
Chairperson



Republic of the Philippines  
TARIFF COMMISSION



18-00701





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 2018 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 2004.90.90</b> <b>MFN - 10% ad valorem</b> <b>AANZFTA - Zero</b>		<b>18-667</b>
		<b>3</b>	<b>DATE ISSUED</b>
			DEC 14 2018

**4 DESCRIPTION OF GOOD****“SUNNY QUEEN® ROAST PUMPKIN, SPINACH AND FETTA FRITTER”**

Based on the product specifications and process flowchart submitted, subject article is a frozen, pre-cooked fritter, made from pasteurized egg, roast pumpkin, corn, water, spinach, fetta cheese, sunflower oil, rice flour, thickener, salt, raising agent, stabilizer, garlic, and spices. Packed in cartons containing 48 x 50-g packs, subject article is thawed and heated before consumption.

**5 REASONS FOR CLASSIFICATION**

The Harmonized System (HS) General Explanatory Note (EN) 6 to Chapter 20 states that this Chapter includes vegetables, fruit, nuts and other edible parts of plants prepared or preserved by other processes not provided for in Chapter 7, 8 or 11 or elsewhere in the Nomenclature.

Heading 20.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06. The pertinent HS EN state that examples of commonly traded products which fall in the heading are, among others, “Knödel”, “Klöße”, “Nockerln”, based on potato flour, frozen.

In view thereof, subject article is classified under AHTN 2017 subheading 2004.90.90, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem, and ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AANZ”.

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

FOR THE COMMISSION

**MARILOU P. MENDOZA**  
Chairperson



Republic of the Philippines  
TARIFF COMMISSION



18-00702



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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 2018 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 2004.90.90</b> <b>MFN - 10% ad valorem</b> <b>AANZFTA - Zero</b>		<b>18-674</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>DEC 14 2018</b>

**4 DESCRIPTION OF GOOD**

**“SUNNY QUEEN® CORN, CARAMELISED ONION AND PARMESAN MINI FRITTER”**

Based on the product specifications and process flowchart submitted, subject article is a frozen, pre-cooked fritter, made from corn, pasteurized egg, water, caramelized onion, sunflower oil, rice flour, parmesan cheese, cheese, spinach, thickener, salt, raising agent, stabilizer, garlic, pepper, and turmeric. Packed in cartons containing 120 x 20-g packs, subject article is thawed and heated before consumption.

**5 REASONS FOR CLASSIFICATION**

The Harmonized System (HS) General Explanatory Note (EN) 6 to Chapter 20 states that this Chapter includes vegetables, fruit, nuts and other edible parts of plants prepared or preserved by other processes not provided for in Chapter 7, 8 or 11 or elsewhere in the Nomenclature.

Heading 20.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06. The pertinent HS EN state that examples of commonly traded products which fall in the heading are, among others, “Knödel”, “Klöße”, “Nockerln”, based on potato flour, frozen.

In view thereof, subject article is classified under AHTN 2017 subheading 2004.90.90, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem, and ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AANZ”.

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

FOR THE COMMISSION

*Mari Lou P. Mendoza*

**MARILOU P. MENDOZA**  
Chairperson



Republic of the Philippines  
TARIFF COMMISSION



18-00703

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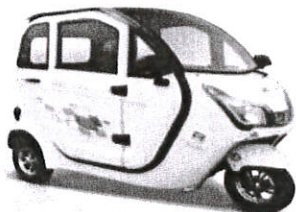
REPUBLIC OF THE PHILIPPINES





TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8703.80.99B</b> <b>MFN - 30% ad valorem</b> <b>ACFTA - 30% ad valorem</b>		<b>18-681</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>DEC 13 2018</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>								
	<p><b>“KINGBON KINGDOU BS ELECTRIC TRICYCLE”</b></p> <p>Based on the picture and technical specifications submitted, subject article is a completely built-up (CBU) three (3)-seater electric tricycle with hand shifting gear and differential. It has the following specifications:</p> <table border="1" style="width: 50%; margin-left: auto; margin-right: auto;"> <tr> <td>Motor Power</td> <td>60 V, 1000 W</td> </tr> <tr> <td>Battery</td> <td>60V, 45 AH lead acid</td> </tr> <tr> <td>Gross Vehicle Weight (kg)</td> <td>330</td> </tr> <tr> <td>Dimension (mm)</td> <td>2,180 x 1,090 x 1,620</td> </tr> </table> 	Motor Power	60 V, 1000 W	Battery	60V, 45 AH lead acid	Gross Vehicle Weight (kg)	330	Dimension (mm)	2,180 x 1,090 x 1,620
Motor Power	60 V, 1000 W								
Battery	60V, 45 AH lead acid								
Gross Vehicle Weight (kg)	330								
Dimension (mm)	2,180 x 1,090 x 1,620								

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 87.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers motor vehicles of various types designed for the transport of persons; it does not, however, cover the motor vehicles of heading 87.02. The vehicles of this heading may have any type of motor (internal combustion piston engine, electric motor, gas turbine, combination of an internal combustion piston engine and one or more electric motors, etc.). The heading also covers lightweight three-wheeled vehicles, such as those mounted on a T-shaped chassis, whose two rear wheels are independently driven by separate electric accumulator-powered electric motors. These vehicles are normally operated by means of a single central control stick with which the driver can start, accelerate, brake, stop and reverse the vehicle, as well as steer it to the right or to the left by applying a differential torque to the drive wheels or by turning the front wheel.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8703.80.99B, with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 30% 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> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p>  <p><b>MARILOU P. MENDOZA</b> Chairperson</p> </div> <div style="display: flex; justify-content: space-around; margin-top: 20px;">  <div style="text-align: center;">  <p>Republic of the Philippines TARIFF COMMISSION</p>  <p>18-00697</p> </div> </div>



2019-01-019 P.15



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	<p style="text-align: center;">AHTN 3815.19.00 MFN - 1% ad valorem ATIGA - Zero</p>	2	TCC (AR) NO.
				18-630
			3	DATE ISSUED
			DEC 17 2018	

4 DESCRIPTION OF GOOD

"ZINC OXIDE NC105"

Based on the material safety data sheet and product specifications submitted, subject article is a white to light-yellow, free-flowing powder made of active zinc oxide coating on an inert calcium carbonate core. Packed in 25-kg polypropylene woven bags with polyethylene liner and inner bag, subject article is used as a rubber activator for both natural and synthetic rubber applications such as tires, inner tubes, rollers, conveyor belts, auto parts, shoe soles, and rubber bands.

5 REASONS FOR CLASSIFICATION

Heading 38.15 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers preparations which initiate or accelerate certain chemical processes. These preparations fall broadly into two groups. Those of the first group are, in general, composed either of one or more active substances deposited on a support (known as "supported catalysts") or of mixtures with a basis of active substances. In the majority of cases, these active substances are certain metals, metallic oxides, other metallic compounds or mixtures thereof. The metals most frequently used as such or as compounds are cobalt, nickel, palladium, platinum, molybdenum, chromium, copper or zinc. The support, sometimes activated, generally consists of alumina, carbon, silica gel, siliceous fossil meal or ceramic materials. Examples of "supported catalysts" are supported Ziegler or Ziegler-Natta types.

In view thereof, subject article is classified under AHTN 2017 subheading 3815.19.00, 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

MARILOU P. MENDOZA  
Chairperson



2019-01-019 9.16



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 2018 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3815.19.00</b> <b>MFN - 1% ad valorem</b> <b>ATIGA - Zero</b>		<b>18-631</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>DEC 17 2018</b>

**4 DESCRIPTION OF GOOD**

**“ZINC OXIDE RA”**

Based on the material safety data sheet and product specifications submitted, subject article is a white to slightly yellowish free-flowing powder consisting of zinc oxide/hydroxide and calcium sulfate. Packed in 25-kg polypropylene woven bags with polyethylene liner and inner bag, subject article is used as a rubber activator for many rubber products such as shoe outsole, bicycle inner tube and tire, truck inner tube and tire, tire retread, rubber spare parts, rubber ball, and rubber household products.

**5 REASONS FOR CLASSIFICATION**

Heading 38.15 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers preparations which initiate or accelerate certain chemical processes. These preparations fall broadly into two groups. Those of the first group are, in general, composed either of one or more active substances deposited on a support (known as “supported catalysts”) or of mixtures with a basis of active substances. In the majority of cases, these active substances are certain metals, metallic oxides, other metallic compounds or mixtures thereof. The metals most frequently used as such or as compounds are cobalt, nickel, palladium, platinum, molybdenum, chromium, copper or zinc. The support, sometimes activated, generally consists of alumina, carbon, silica gel, siliceous fossil meal or ceramic materials. Examples of “supported catalysts” are supported Ziegler or Ziegler-Natta types.

In view thereof, subject article is classified under AHTN 2017 subheading 3815.19.00, 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

*Mari Lou P. Mendoza*

**MARILOU P. MENDOZA**  
Chairperson

