

2014-11-015



Republic of the Philippines  
Department of Finance  
**BUREAU OF CUSTOMS**  
Manila

MEMORANDUM

TO : All District/Port Collectors  
And Others Concerned

SUBJECT : Tariff Commission Rulings covering **TCC Nos. 14-204, 14-208, 14-212, 14-215, 14-216, 14-217, 14-218, 14-219, and 14-230.**

DATE : November 10, 2014

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Attached is a copy of letter dated 06 August 2014 of Mr. Edgardo B. Abon, Chairman, Tariff Commission furnishing this Bureau copies of their rulings on the following **TCC Nos. 14-204, 14-208, 14-212, 14-215, 14-216, 14-217, 14-218, 14-219, and 14-230** together with their respective brochures/technical literature issued by their office from **24 July 2014 to 04 August 2014.**

For your information and guidance.

Please confirm the dissemination of this memorandum throughout your office within fifteen (15) days from receipt hereof.

  
**ARNULFO B. GAMBAYAN**  
Acting Director  
Imports and Assessment Service

Encls: a/s

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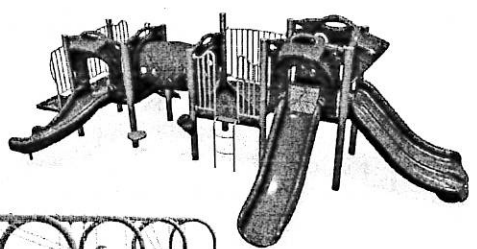
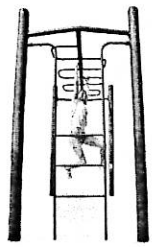
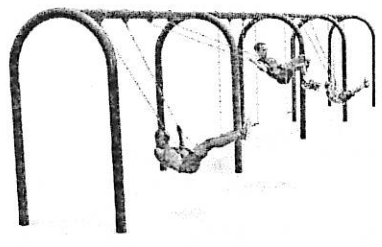
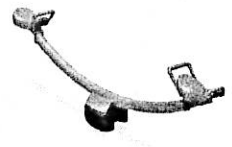



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	<b>CLASSIFICATION</b>
	AHTN 9506.99.00 MFN - 1% ad valorem

2	<b>TCC NO.</b>
	14-204

3	<b>DATE 24 July 2014</b>									
4	<p><b>DESCRIPTION</b></p> <p style="text-align: center;"><b>“PLAYGROUND EQUIPMENT”</b></p> <p>Based on the brochure submitted, subject articles are equipments used for commercial playground system for parks, schools and other youth organizations. Made from various materials, these are designed to promote health and wellness for children and families. Subject articles consist of the following equipments:</p> <ol style="list-style-type: none"> <li>1. Slides</li> <li>2. Climber</li> <li>3. Crawler</li> <li>4. See-saw</li> <li>5. Overhead Tree Climber</li> <li>6. Swing</li> </ol> <div style="display: flex; justify-content: space-around; align-items: center;">     </div>									
5	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;"><b>HEADING</b></td> <td style="width: 30%;"></td> <td style="width: 40%; text-align: right;">95.06</td> </tr> <tr> <td><b>SUBHEADING</b></td> <td style="text-align: center;">AHTN</td> <td style="text-align: right;">9506.99.00</td> </tr> <tr> <td><b>CONSIDERED</b></td> <td></td> <td></td> </tr> </table>	<b>HEADING</b>		95.06	<b>SUBHEADING</b>	AHTN	9506.99.00	<b>CONSIDERED</b>		
<b>HEADING</b>		95.06								
<b>SUBHEADING</b>	AHTN	9506.99.00								
<b>CONSIDERED</b>										
6	<p><b>REASONS FOR CLASSIFICATION</b></p> <p>Heading 95.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers, among others, articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter. The pertinent Harmonized System (HS) Explanatory Notes state that this heading covers requisites for other sports and outdoor games, among others, equipment of a kind used in children's playgrounds (e.g., swings, slides, see-saws and giant strides).</p> <p>In view thereof, subject articles are classified under 2012 AHTN subheading 9506.99.00 of the Code, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</p> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p>  <p><b>EDGARDO B. ABON</b> Chairman</p> </div> <p style="margin-top: 20px;">Date Issued: 04 August 2014</p>									

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	<b>CLASSIFICATION</b>	2	<b>TCC NO.</b>
	AHTN 3907.20.90 MFN - 3% ad valorem AKFTA - Zero		14-208

3	<b>DATE</b> 24 July 2014									
4	<p style="text-align: center;"><b>DESCRIPTION</b></p> <p style="text-align: center;">“ELASTOCOOL® KH2030/116 C-A”</p> <p>Based on the certificate of analysis and material safety data sheet submitted, subject article is a preparation based on polyetherpolyol with catalyst and additives composed of 94% polyetherpolyol based on amines, 2% silicone surfactant, 2% amine catalyst and 2% water. It is in the form of liquid having viscosity of 10,000 cps at 20° Celsius. Packed in closed lid metal drums with a net weight of 200kg, it is intended to be used as polyurethane component to produce foaming insulation compound (polyurethane) for refrigerator cabinet and body.</p>									
5	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;"><b>HEADING</b></td> <td style="width: 30%;"></td> <td style="width: 40%; text-align: center;"><b>39.07</b></td> </tr> <tr> <td><b>SUBHEADING</b></td> <td style="text-align: center;"><b>AHTN</b></td> <td style="text-align: center;"><b>3907.20.90</b></td> </tr> <tr> <td colspan="3"><b>CONSIDERED</b></td> </tr> </table>	<b>HEADING</b>		<b>39.07</b>	<b>SUBHEADING</b>	<b>AHTN</b>	<b>3907.20.90</b>	<b>CONSIDERED</b>		
<b>HEADING</b>		<b>39.07</b>								
<b>SUBHEADING</b>	<b>AHTN</b>	<b>3907.20.90</b>								
<b>CONSIDERED</b>										
6	<p><b>REASONS FOR CLASSIFICATION</b></p> <p>Heading 39.07 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers among others, polyacetals, other polyethers and epoxide resins, in primary forms. The pertinent Harmonized System (HS) Explanatory Notes state that this heading covers other polyethers which are polymers obtained from epoxides, glycols or similar materials and characterised by the presence of ether-functions in the polymer chain.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 3907.20.90 of the Code, with Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of a Certificate of Origin (CO) Form AK.</p> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p> <p><b>EDGARDO B. ABON</b> Chairman</p> </div> <p style="margin-top: 20px;">Date Issued: 04 August 2014</p>									

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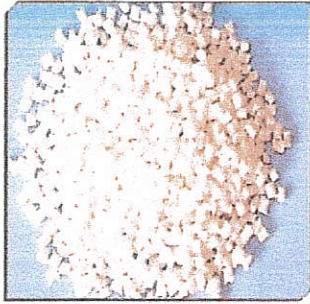
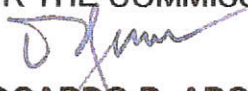


REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

<b>1</b>	<b>CLASSIFICATION</b>
AHTN 3907.60.20	MFN - 5% ad valorem ACFTA - Zero

<b>2</b>	<b>TCC NO.</b>
	14-212

<b>3</b>	<b>DATE 22 July 2014</b>									
<b>4</b>	<p style="text-align: center;"><b>DESCRIPTION</b></p> <p style="text-align: center;"><b>“RAMAPET® S1”</b></p> <p>Based on the sales specification and sample submitted, subject article is a food grade polyethylene terephthalate (PET) copolymer resin, in the form of cream colored, odorless granules. It has a melting point of 247±2 °C and intrinsic viscosity of 0.84±0.02 at 25 °C. Packed in 1100kg bag, it is suitable for carbonated softdrinks, aerated water for tropical conditions, Amorphous PET sheet, beer and agrochemical applications, and for warm fill applications.</p> <div style="text-align: right;">  </div>									
<b>5</b>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;"><b>HEADING</b></td> <td style="width: 30%;"></td> <td style="width: 40%; text-align: center;"><b>39.07</b></td> </tr> <tr> <td><b>SUBHEADING</b></td> <td style="text-align: center;">AHTN</td> <td style="text-align: center;"><b>3907.60.20</b></td> </tr> <tr> <td><b>CONSIDERED</b></td> <td></td> <td></td> </tr> </table>	<b>HEADING</b>		<b>39.07</b>	<b>SUBHEADING</b>	AHTN	<b>3907.60.20</b>	<b>CONSIDERED</b>		
<b>HEADING</b>		<b>39.07</b>								
<b>SUBHEADING</b>	AHTN	<b>3907.60.20</b>								
<b>CONSIDERED</b>										
<b>6</b>	<p><b>REASONS FOR CLASSIFICATION</b></p> <p>Note 6(b) to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code states that in headings 39.01 to 39.14, the expression 'primary forms' applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.</p> <p>Heading 39.07 of the Code covers among others, polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms. The pertinent Harmonized System (HS) Explanatory Notes state that polyesters include poly(ethylene terephthalate)(PET). This polymer is generally formed by the esterification of terephthalic acid with ethylene glycol or obtained from the reaction of dimethyl terephthalate with ethylene glycol. Apart from its very important use in textiles, it finds application, for example, in packaging films, recording tapes, soft-drink bottles.</p> <p>In view thereof, subject article, being a polyester, is classified under 2012 AHTN subheading 3907.60.20 of the Code with Most Favoured Nation (MFN) rate of duty of 5% 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> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p>  <p><b>EDGARDO B. ABON</b> Chairman</p> </div> <p style="margin-top: 20px;">Date Issued: 24 July 2014</p>									

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

<b>1</b>	<b>CLASSIFICATION</b>
	<b>AHTN 3923.30.90 MFN - 15% ad valorem</b> <b>ACFTA - 15% ad valorem</b>

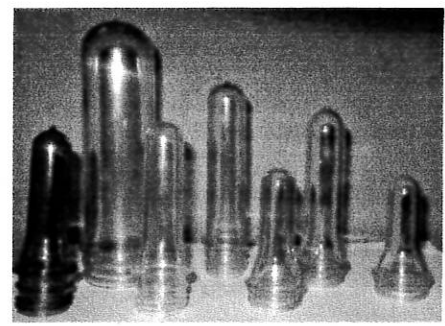
<b>2</b>	<b>TCC NO.</b>
	<b>14-215</b>

**3 DATE 24 July 2014**

**4 DESCRIPTION**

**“PREFORM POLYETHYLENE TEREPHTHALATE CONTAINERS”**

Based on the brochure and samples submitted, subject articles are preform bottles in varying sizes and capacities made from polyethylene terephthalate (PET) resin. They are to be subjected to stretch blow moulder for final shape and to be used as containers for beverages, cosmetics and mineral water as well as sprayer.



**5 HEADING 39.23**  
**SUBHEADING AHTN 3923.30.90**  
**CONSIDERED**

**6 REASONS FOR CLASSIFICATION**

Rule 2(a) of the General Rules for the Interpretation of the Harmonized System states that any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article.

Heading 39.23 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers, among others, articles for the conveyance or packing of goods, of plastics. The pertinent Harmonized System (HS) Explanatory Notes state that this heading covers all articles of plastics commonly used for the packing or conveyance of all kinds of products. The articles covered include containers such as boxes, cases, crates, sacks and bags, casks, cans, carboys, bottles and flasks.

In view thereof, subject articles are classified under 2012 AHTN subheading 3923.30.90 of the Code, with Most Favoured Nation (MFN) rate of duty of 15% ad valorem. Under ASEAN-China Free Trade Area (ACFTA), said products are in the Sensitive List of the Philippines. Hence, the applicable ACFTA rate is the MFN rate of duty of 15% ad valorem.

Date Issued: 04 August 2014

FOR THE COMMISSION

**EDGARDO B. ABON**

Chairman

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	<b>CLASSIFICATION</b>
	AHTN 3824.90.70 MFN - 3% ad valorem AANZFTA - 3% ad valorem

2	<b>TCC NO.</b>
	14-216

3	<b>DATE</b> 22 July 2014
4	<b>DESCRIPTION</b>  "TARI <sup>®</sup> P22 - TARI SALT MIX SYSTEM"  Based on the product specification, material safety data sheet and sample submitted, subject article is a free flowing white powder, made of sodium triphosphate, sodium polyphosphate and sodium diphosphate. Packed in 4, 15 or 25-kg multiwall paper bags with inner polyethylene liner, it is used in brine solution for curing whole meat and meat products at addition rate of 3-5grams per kilogram of finished product.
5	<b>HEADING</b> 38.24 <b>SUBHEADING</b> AHTN 3824.90.70 <b>CONSIDERED</b>
6	<b>REASONS FOR CLASSIFICATION</b>  Heading 38.24 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes state that the preparations and chemical products include salts for curing or salting, consisting of sodium chloride with added sodium nitrite (nitrite salts) or sodium nitrate (nitrated salts).  In view thereof, subject article is classified under AHTN 2012 subheading 3824.90.70 of the Code, with Most Favoured Nation (MFN) and ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of 3% ad valorem.  <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: center;"> EDGARDO B. ABON Chairman</p> <p>Date Issued: 24 July 2014</p>

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	<b>CLASSIFICATION</b>
	AHTN 4401.22.00 MFN - 3% ad valorem

2	<b>TCC NO.</b>
	14-217

3	<b>DATE</b> 24 July 2014									
4	<p><b>DESCRIPTION</b></p> <p style="text-align: center;"><b>“RAUCHERGOLD® E 2-16”</b></p> <p>Based on the technical specification and sample submitted, subject articles are light brown, fibrous, dried wood particles obtained from oak tree, a hardwood of the genus <i>Quercus</i>. Oak wood is first decorticated, chopped and ground; sieved to separate the coarse parts; dried; then sifted through a heavy particle separator to separate the required wood particle size of 6 mm to 12 mm; it is then packed in PE plastic bags of 15 kg. Subject articles are used to impart smoked flavor on various meat products through meat smokehouses or smoke chambers.</p>									
5	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;"><b>HEADING</b></td> <td style="width: 30%;"></td> <td style="width: 40%; text-align: right;">44.01</td> </tr> <tr> <td><b>SUBHEADING</b></td> <td style="text-align: center;">AHTN</td> <td style="text-align: right;">4401.22.00</td> </tr> <tr> <td colspan="3"><b>CONSIDERED</b></td> </tr> </table>	<b>HEADING</b>		44.01	<b>SUBHEADING</b>	AHTN	4401.22.00	<b>CONSIDERED</b>		
<b>HEADING</b>		44.01								
<b>SUBHEADING</b>	AHTN	4401.22.00								
<b>CONSIDERED</b>										
6	<p><b>REASONS FOR CLASSIFICATION</b></p> <p>Heading 44.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers, among others, wood in chips or particles. The pertinent Harmonized System (HS) Explanatory Notes state that this heading covers wood in chips or particles, i.e., wood mechanically reduced into small chips (flat, rigid and roughly squared) or particles (thin and flexible) used for producing cellulose pulp by mechanical means, by chemical means or by combining mechanical and chemical means or for the manufacture of fibreboard or particle board.</p> <p>In view thereof, subject articles are classified under 2012 AHTN subheading 4401.22.00 of the Code, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <div style="text-align: right; margin-top: 10px;">   <b>EDGARDO B. ABON</b>              Chairman         </div>									

Date Issued: 04 August 2014

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

<b>1</b>	<b>CLASSIFICATION</b>
	<b>AHTN 3923.90.90 MFN - 15% ad valorem</b> <b>ACFTA - 15% ad valorem</b>

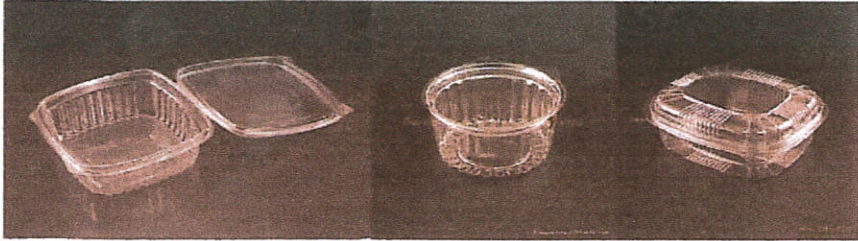
<b>2</b>	<b>TCC NO.</b>
	<b>14-218</b>

**3 DATE 22 July 2014**

**4 DESCRIPTION**

**“DISPOSABLE FOOD CONTAINERS”**

Based on the brochure, test report and samples submitted, subject articles are molded transparent plastic food containers having different shapes and capacities, made of polystyrene. They are used as food storage.




<b>5</b>	<b>HEADING</b>	<b>39.23</b>
	<b>SUBHEADING</b>	<b>AHTN 3923.90.90</b>
	<b>CONSIDERED</b>	

**6 REASONS FOR CLASSIFICATION**

Heading 39.23 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers among others, articles for the conveyance or packing of goods, of plastics. The pertinent Harmonized System (HS) Explanatory Notes state that this heading covers all articles of plastics commonly used for the packing or conveyance of all kinds of products. The articles covered include containers such as boxes, cases, crates, sacks and bags (including cones and refuse sacks), casks, cans, carboys, bottles and flasks.

In view thereof, subject articles are classified under 2012 AHTN subheading 3923.90.90 of the Code, with Most Favoured Nation (MFN) rate of duty of 15% ad valorem. Under ASEAN-China Free Trade Area (ACFTA), the said products are in the Highly Sensitive List of the Philippines. Hence, the applicable ACFTA rate is the MFN rate of duty of 15% ad valorem.

FOR THE COMMISSION

  
**EDGARDO B. ABON**  
Chairman

Date Issued: 24 July 2014



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	<b>CLASSIFICATION</b>
	AHTN 7008.00.00 MFN – 5% ad valorem ACFTA - Zero

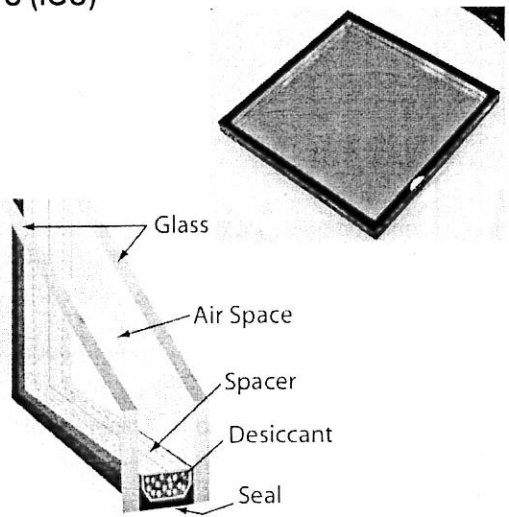
2	<b>TCC NO.</b>
	14-219

3 **DATE** 24 July 2014

4 **DESCRIPTION**

**“INSULATED GLASS UNITS (IGU)”**

Based on the information and sample submitted, subject articles are insulated glass units made of two pieces of glass sheets separated by an aluminium frame filled with desiccants for absorbing moisture. The sides or edges are filled with silicon structural sealants to ensure that the unit is air tight. The glass, of varying thickness, may be clear, tinted, tempered, laminated or color glazed glass, depending on the requirement of the user. Having sizes ranging from 300 x 300 mm to 2500 x 5000 mm, subject articles are used in building construction, to provide light transmission, condensate prevention, thermal and noise insulation.



5 **HEADING** 70.08  
**SUBHEADING** AHTN 7008.00.00  
**CONSIDERED**

6 **REASONS FOR CLASSIFICATION**

Heading 70.08 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers multiple-walled insulating units of glass. The pertinent Harmonized System (HS) Explanatory Notes state that this heading covers multiple-walled insulating units of glass, the most common type of which consists of two or more panels of glass (sheet, plate, float or even such types as hammered or cathedral) separated by a layer of dry air or inert gas, sometimes divided internally into compartments. These sheets are sealed around the edges by a metal, plastic or other joint which makes a completely airtight unit. These types of glass, which are used for glazing windows, roofs, etc., provide a degree of heat and sound insulation and reduce condensation.

In view thereof, subject article is classified under 2012 AHTN subheading 7008.00.00 of the Code, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem, and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form E.

FOR THE COMMISSION  
*Edgardo B. Abon*  
**EDGARDO B. ABON**  
Chairman

Date Issued: 04 August 2014

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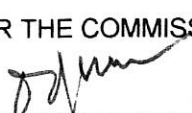


REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

<b>1</b>	<b>CLASSIFICATION</b>
	AHTN 9018.12.00 MFN – 3% ad valorem ACFTA – Zero AKFTA - Zero

<b>2</b>	<b>TCC NO</b>
	14-230

<b>3</b>	<b>DATE 24 July 2014</b>								
<b>4</b>	<p style="text-align: center;"><b>DESCRIPTION</b></p> <p style="text-align: center;"><b>“SAMSUNG DIAGNOSTIC ULTRASOUND SYSTEM (RS80A)”</b></p> <p>Based on the brochure submitted, subject article is a transportable floor-standing electro-medical apparatus consisting of monitor, control panel, the console, the peripheral devices, the probes and accessories. It is a software controlled ultrasound system that converts the high-frequency wave signals that propagate through the human body into high-frequency electronic signals (transducer) and saved as a series of digital images displayed in the monitor in real time. Having seventeen models of transducers, subject article has the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="text-align: center;">Power</th> <th style="text-align: center;">Voltage</th> <th style="text-align: center;">Dimension</th> <th style="text-align: center;">Weight</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1400VA</td> <td style="text-align: center;">100-240V, 50/60 Hz</td> <td style="text-align: center;">1,342 x 560 x 980 (HxWxD) (mm)</td> <td style="text-align: center;">Approx. 155 kg (with safety working load)</td> </tr> </tbody> </table> <p>It can be used to measure distances and calculate areas, circumferences and volumes, as well as calculate the expected date of delivery to facilitate a variety of clinical applications such as, in Obstetrics, Gynecology, Urology, Abdomen, Vascular, Pediatrics Cardiac, etc.</p>	Power	Voltage	Dimension	Weight	1400VA	100-240V, 50/60 Hz	1,342 x 560 x 980 (HxWxD) (mm)	Approx. 155 kg (with safety working load)
Power	Voltage	Dimension	Weight						
1400VA	100-240V, 50/60 Hz	1,342 x 560 x 980 (HxWxD) (mm)	Approx. 155 kg (with safety working load)						
<b>5</b>	<p><b>HEADING 90.18</b></p> <p><b>SUBHEADING AHTN 9018.12.00</b></p> <p><b>CONSIDERED</b></p>								
<b>6</b>	<p><b>REASONS FOR CLASSIFICATION</b></p> <p>Heading 90.18 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments. The pertinent Harmonized System (HS) Subheading Explanatory Notes to subheading 9018.12 covers electro-diagnostic ultrasonic scanning apparatus. This apparatus operates by sending high-frequency sound waves into the human body through a transducer. The transducer is placed in contact with the body, and alternately emits short pulses of ultrasound and “listens” for their echoes. The echoes result from the sound waves being reflected by the organs within the body, and their characteristics are interpreted to yield information about the location, size, shape and texture of the tissues. Interpretation is generally carried out by an automatic data processing machine, with the output being presented as a video image of the tissues. This method of body scanning is used for examining the fetuses of pregnant women. It is also well suited for the examination of the breasts, heart, liver and gall-bladder.</p> <p>In view thereof, subject article is classified under AHTN subheading 9018.12.00 of the Code with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; ASEAN China Free Trade Area (ACFTA) and ASEAN Korea Free Trade Area (AKFTA) rate of duty of zero subject to submission of Certificate of Origin form “E” and “AK” respectively.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: center;">   <b>EDGARDO B. ABON</b>              Chairman         </p> <p>Date Issued: 04 August 2014</p>								