



Republic of the Philippines
Department of Finance
BUREAU OF CUSTOMS
Manila 1099

AOCG Memo No. 054-2014

MEMORANDUM -

FOR : All District Collectors
SUBJECT : Tariff Commission Circulars
DATE : July 18, 2016

Attached herewith are copies of Tariff Commission Circulars (TCC) issued by the Tariff Commission for your information and reference in the classification of therein subject articles, summarized as follows:

TCC No.	Description of Articles	2012 AHTN Code	RATE OF DUTY
16-042	"CERTINCOAT® TC 100"	2931.90.90	MFN - 1% ad valorem ATIGA - 0%
16-135	"EVEREADY® L.E.D. TAP LIGHT"	9405.40.99	MFN - 7% ad valorem ACFTA - 0%

**subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO): Form "D" for ATIGA, Form "E" for ACFTA*


AGATON TEODORO O. UVERO
Deputy Commissioner

Assessment and Operations Coordinating Group

2016-07-015

P-2



REPUBLIC OF THE PHILIPPINES
 BUREAU OF CUSTOMS
 OFFICE OF THE COMMISSIONER
 ASSESSMENT DEPARTMENT
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 TIME: 9:20

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

#2016-07-1354

14 July 2016

RECEIVED
 OFFICE OF THE COMMISSIONER
 BUREAU OF CUSTOMS
 15 JUL 2016
 DATE: 15 TIME: 11:20
 BY: [Signature]

Honorable Nicanor E. Faeldon
 Commissioner
 Bureau of Customs
 Port Area, Manila

BUREAU OF CUSTOMS
 Office of the Commissioner
 Incoming Document No.
 16-21470

Sir:

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (RA 10863), the Commission is pleased to furnish your good Office with copies of our classification rulings with TCC Nos. 16-042 and 16-136, together with their respective brochures/technical literature, issued on 04 July 2016.

Thank you.

Very truly yours,

[Signature] 7/14
MARILOU P. MENDOZA
 Commissioner
7/14

Encl.: As stated.

cc: The Honorable Secretary
 Department of Finance
 Manila

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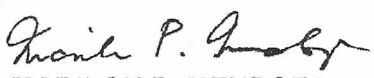
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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	CLASSIFICATION	2	TCC NO.
	AHTN 2931.90.90 MFN – 1% ad valorem ATIGA – Zero		16-042

3	DATE 30 June 2016									
4	<p style="text-align: center;">DESCRIPTION</p> <p style="text-align: center;">“CERTINCOAT® TC 100”</p> <p>Based on the material safety data sheet, certificate of analysis and picture of packaging submitted, subject article is a coating compound which contains monobutyltin trichloride (MBTC), having a chemical formula of $C_4H_9SnCl_3$, with stabilizer and impurities. Packed in steel drums, it is used as a protective primer hot-end coating on glass.</p> <div style="text-align: right;">  </div>									
5	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">HEADING</td> <td style="width: 30%;"></td> <td style="width: 40%; text-align: right;">29.31</td> </tr> <tr> <td>SUBHEADING</td> <td style="text-align: center;">AHTN</td> <td style="text-align: right;">2931.90.90</td> </tr> <tr> <td colspan="3">CONSIDERED</td> </tr> </table>	HEADING		29.31	SUBHEADING	AHTN	2931.90.90	CONSIDERED		
HEADING		29.31								
SUBHEADING	AHTN	2931.90.90								
CONSIDERED										
6	<p>REASONS FOR CLASSIFICATION</p> <p>Note 1 (f) to Chapter 29 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code states that except where the context otherwise requires, the headings of this Chapter apply only to the products mentioned in Notes 1 (a), 1 (b), 1 (c), 1 (d) or 1 (e) with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport. Furthermore, Note 6 to Chapter 29 states that the compounds of headings 29.30 and 29.31 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic or lead) directly linked to carbon atoms.</p> <p>Heading No. 29.31 of the AHTN TCCP covers other organo-inorganic compounds.</p> <p>In view thereof, subject article, being an organo-inorganic compound, is classified under 2012 AHTN subheading 2931.90.90 of the Code, 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”.</p> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p>  <p>MARILOU P. MENDOZA Commissioner Officer-In-Charge</p> </div> <p>Date Issued: 04 July 2016</p>									




REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	CLASSIFICATION
AHTN 9405.40.99	MFN – 7% ad valorem ACFTA – Zero

2	TCC NO
	16-135

3	DATE 30 June 2016										
4	<p style="text-align: center;">“EVEREADY® L.E.D. TAP LIGHT”</p> <p>Based on the brochure and technical information submitted, subject article is a battery operated light-emitting diode (LED) lamp. It has a built-in switch that enables the LED to be turned-on or –off by means of tapping the lens/cover of the lamp. It has specifications as follows:</p> <table border="1" style="width: 100%;"> <thead> <tr> <th style="text-align: center;">Description</th> <th style="text-align: center;">Specification</th> </tr> </thead> <tbody> <tr> <td>Battery Type</td> <td>AAA size x 2</td> </tr> <tr> <td>Quantity of visible light</td> <td>50 lumens</td> </tr> <tr> <td>Weight</td> <td>55 grams</td> </tr> <tr> <td>Dimensions</td> <td>99mm x 51mm x 25mm</td> </tr> </tbody> </table> <div style="text-align: right;">  </div> <p>Subject article includes adhesive mounting bracket for easy installation to walls, applicable for lighting bedroom, kitchen, stairways, etc.</p>	Description	Specification	Battery Type	AAA size x 2	Quantity of visible light	50 lumens	Weight	55 grams	Dimensions	99mm x 51mm x 25mm
Description	Specification										
Battery Type	AAA size x 2										
Quantity of visible light	50 lumens										
Weight	55 grams										
Dimensions	99mm x 51mm x 25mm										
5	<p>HEADING 94.05 SUBHEADING AHTN 9405.40.99 CONSIDERED</p>										
6	<p>REASONS FOR CLASSIFICATION</p> <p>Heading 94.05 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code of the Philippines (TCCP) covers, among others, lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the heading covers in particular, lamps and lighting fittings normally used for the illumination of rooms, e.g. : hanging lamps; bowl lamps; ceiling lamps; chandeliers; wall lamps; standard lamps; table lamps; bedside lamps; desk lamps; night lamps; water-tight lamps.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 9405.40.99 of the Code with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to the submission of Certificate of Origin (CO) Form “E”.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Commissioner Officer-In-Charge</p> <p>Date Issued: 04 July 2016</p>										