

2016-08-028


MASTER COPY



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

AOCG Memo No. 063-2016

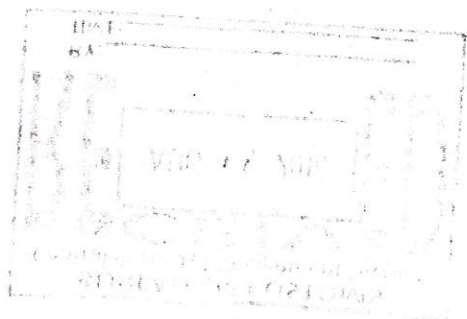
MEMORANDUM –

FOR : All District Collectors
SUBJECT : Tariff Commission Circulars
DATE : August 17, 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
16-168	"PLASSON® AUTOMATIC NIPPLE WATERING SYSTEM FOR POULTRY"	8436.29.20	MFN - 1% ad valorem
16-233	"DOW CORNING® 556 COSMETIC GRADE FLUID"	3910.00.90	MFN - 1% ad valorem
16-236	"VANILLA FLAVOR POWDER VP 5821"	2106.90.98	MFN - 1% ad valorem
16-237	"NATURAL CHEDDAR CHEESE FLAVOR CH-55100"	2106.90.98	MFN - 1% ad valorem


ATTY. VINCENT PHILIP C. MARONILLA
Officer-In-Charge, AOCG



MASTER COPY

2016-08-028 P-2



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

RECEIVED
OFFICE OF THE COMMISSIONER
BUREAU OF CUSTOMS
AUG 16 2016
DATE: _____ TIME: 10:40
BY: _____
BUREAU OF CUSTOMS
Office of the Commissioner
Incoming Document No. 8
16-23604

15 August 2016

COMMISSIONER NICANOR E. FAELDON
Bureau of Customs
Port Area, Manila

REPUBLIC OF THE PHILIPPINES
BUREAU OF CUSTOMS
OFFICE OF DEPUTY COMMISSIONER
ASSESSMENT OPERATION COORDINATING GROUP
RECEIVED
BY: *Roxas*
DATE: AUG 16 2016
TIME: 2:20 PM

Sir:

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863), the Commission is pleased to furnish your good Office with copies of our Classification Rulings with TCC (AR) Nos. 16-168, 16-233, 16-236 and 16-237, together with their respective brochures/technical literature, issued from 11 to 15 August 2016.

Thank you.

Very truly yours,

MariLou P. Mendoza
MARILOU P. MENDOZA
Officer-in-Charge

Encl: As stated.

Cc: The Secretary
Department of Finance
Manila

2016-08-028 P.3



MASTER COPY

REPUBLIC OF THE PHILIPPINES

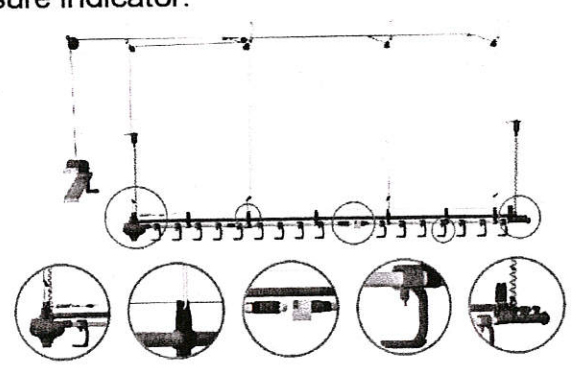
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8436.29.20 MFN - 1% ad valorem		16-168
		3	DATE ISSUED
			AUG 15 2016

4	<p>DESCRIPTION OF GOOD</p> <p style="text-align: center;">“PLASSON® AUTOMATIC NIPPLE WATERING SYSTEM FOR POULTRY”</p> <p>Based on the brochure and technical information submitted, subject article is a mechanically operated watering system, designed to be connected to a pressurized water source. The tray when depressed by poultry causes water to flow. The system consists of three parts: water system, accessories and suspension system.</p> <p>The water system includes: grey nipple without tray, tray for nipple, cord adjuster, nylon cord (per 50 m in roll), aluminium profile 2940 mm – for tube 25, external connector for 25 mm pvc pipe com, pipe 3 m – nipple (25) 12 holes, short conn. piece – aluminium for external connector, black suspension clip, bolt 1/4" x 11 mm and nut 1/4".</p> <p>The accessories are: mid house kit (60) – pressure regulator and connector, line end kit, disk filter 1" 120 mesh (1100-2-120), flex tube 1/2 (per 1 m), Dosatron® medicator, water meter 1/2" BSP, water control panel 32 mm and brush for pressure indicator.</p> <p>The suspension system includes: winch 1500 lb set, handle for winch 5 ft, 7/8" pulley, aluminium sleeve clamp with ring 1/8" Stakon (3.2 mm), cable 1/8" – 7 x 7 per meter and HD screw hook M6X90 (1/4" x 3 1/2").</p> <p>The quantity of each item depends on the design and size of the poultry house. It is used to provide continuous supply of drinking water for poultry.</p>
----------	---



5	<p>REASONS FOR CLASSIFICATION</p> <p>Heading 84.36 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the heading includes automatic watering-troughs for cattle, horses, pigs, etc., e.g., those consisting of a metal basin fitted with a hinged plate which, when depressed by the animal's muzzle, permits an inflow of water.</p>
----------	--

2016-08-028 P.4



MASTER COPY

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 3910.00.90 MFN - 1% ad valorem		16-233	
		3	DATE ISSUED
		AUG 15 2016	
4	DESCRIPTION OF GOOD		
“DOW CORNING® 556 COSMETIC GRADE FLUID”			
<p>Based on the product information, certificate of analysis and safety data sheet submitted, subject article is a cosmetic grade compound, containing, by weight, 90-100% poly (phenyl silsesquioxane) with CAS No. 70131-69-0 in the form of colorless and odourless liquid. Packed in 25 kg pails and 200 kg drums, it is used as hair gloss agent in non-aerosol hair sprays, conditioners and grooming aids. It is also used as a water repellent additive and to reduce the tackiness and stickiness of organic ingredients in formulations such as skin lotions and creams, suntan lotions and non-aerosol sprays and pre-shave lotions.</p>			
5	REASONS FOR CLASSIFICATION		
<p>Heading 39.10 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers silicones in primary forms. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the silicones of this heading are non-chemically defined products containing in the molecule more than one silicon-oxygen-silicon linkage, and containing organic groups connected to the silicon atoms by direct silicon-carbon bonds. They have a high stability and may be either liquid, semi-liquid or solid.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 3910.00.90, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</p>			
<p>FOR THE COMMISSION <i>Marilo P. Mendoza</i> MARILOU P. MENDOZA Officer-in-Charge</p>			

2016-08-028 P-5



MASTER COPY

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
			16-236
		3	DATE ISSUED
	AHTN 2106.90.98 MFN - 1% ad valorem	AUG 11 2016	

4 DESCRIPTION OF GOOD

“VANILLA FLAVOR POWDER VP 5821”

Based on the product specification, certificate of product registration from the Bureau of Food and Drugs (BFAD) and sample submitted, subject article is vanilla flavour in the form of free flowing white powder that imparts a concentrated vanilla flavour. It is composed of maltodextrin, vanillin, and vanilla flavour. Packed in 50 lb (22.68 kg) net weight multi-wall paper bags with polyethylene liner, it is used to flavour processed/ analogue cheese, dressings, sauces and dips, bakery products, and the like with a recommended usage rate of 0.25-2.00%.

5 REASONS FOR CLASSIFICATION

Heading 21.06 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (ENs) 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 heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.).

In view thereof, subject article is classified under 2012 AHTN subheading 2106.90.98, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

FOR THE COMMISSION

MariLou P. Mendoza
MARILOU P. MENDOZA
Officer-in-Charge

2016-08-07 P-6



MASTER COPY

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

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

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2106.90.98 MFN - 1% ad valorem		16-237
		3	DATE ISSUED
			AUG 11 2016

4	DESCRIPTION OF GOOD
	“NATURAL CHEDDAR CHEESE FLAVOR CH-55100”
	<p>Based on the product specification, certificate of product registration from the Bureau of Food and Drugs (BFAD) and sample submitted, subject article is a concentrated free flowing powder with intense cheddar cheese flavour. It is prepared by spray drying a cheddar cheese paste with other natural flavours. Subject article is composed of cheddar cheese, maltodextrin, salt, natural flavours, sodium phosphate, sodium citrate and xanthan gum. Packed in 50 lb (22.68 kg) net weight multi-wall paper bags with polyethylene liner, it is used to flavour processed/ analogue cheese, dressings, sauces and dips, bakery products, and the like.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 21.06 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (ENs) 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 heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.).</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 2106.90.98, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</p>
	<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Officer-in-Charge</p>