

2016-09-012

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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

AOCG Memo No. 009-2016**MEMORANDUM -**

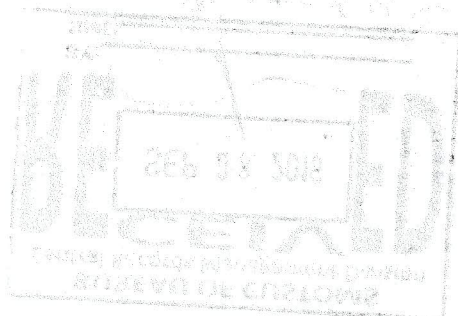
FOR : ALL DISTRICT COLLECTORS
SUBJECT : Tariff Commission Circulars
DATE : September 07, 2016

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
16-223	"XIRRUS WI-FI ARRAY WITH ACCESSORIES, MODEL: XD2-240"	8517.62.51	MFN – Zero ATIGA – Zero ACFTA – Zero
16-246	"BREDEL HOSE PUMPS"	8413.60.90	MFN – 1% ad valorem
16-257	"REUSABLE TUMBLER WITH STRAW"	3924.10.00	MFN – 15% ad valorem ACFTA – 15% ad valorem
16-258	"LAMEQUICK® ME 1-30"	2106.90.91	MFN – 7% ad valorem
16-259	"METACLEAN"	2903.12.00	MFN – 1% ad valorem AKFTA – Zero
16-260	"CHARACTER 3D MUG"	3924.10.00	MFN – 15% ad valorem ACFTA – 15% ad valorem
16-263	"MENTOS® PURE FRESH SUGARFREE MINTS"	2106.90.99	MFN – 7% ad valorem ACFTA – Zero

**subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).*

Melita O. Del Rosario
MELITA O. DEL ROSARIO
Officer-In-Charge, AOCG



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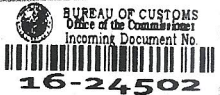


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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

RECEIVED
OFFICE OF THE COMMISSIONER
BUREAU OF CUSTOMS
SEP 06 2016
DATE: <u>SW</u> TIME: <u>12:33</u>
BY: _____

05 September 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: <u>Renzo</u>
DATE: <u>SEP 07 2016</u>
TIME: <u>2:35</u>

#2016-09-1719

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. 16-223, 16-246, 16-257, 16-258, 16-259, 16-260 and 16-263, together with their respective brochures/technical literature, issued on 31 August 2016 to 05 September 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

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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 AHTN 8517.62.51 MFN – Zero ATIGA – Zero ACFTA – Zero	2	TCC (AR) NO.
			16-223
		3	DATE ISSUED
		SEP 05 2016	

4 DESCRIPTION OF GOOD

“XIRRUS WI-FI ARRAY WITH ACCESSORIES, MODEL: XD2-240”

Based on the brochure and technical information submitted, subject article is a wireless access point. It provides connectivity between local area network (LAN) and wireless devices or between multiple Wi-Fi equipped devices through multi-integrated access points. Their specifications are as follows:

Model	Max. Bandwidth (Gbps)	Internal Antenna	Total Radios	Max. Users	Chassis Dimension (inch) (Φ, H)	Max. Power Consumption (W)	
XD2-240	3.47	8	2	960	8 x 1.82	24	

Subject article comes with complete accessories such as snap on cover, power injector, power cord and mounting bracket.

5 REASONS FOR CLASSIFICATION

Heading 85.17 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that other communication apparatus includes apparatus which allows for the connection to a wired or wireless communication network or the transmission or reception of speech or other sounds, images or other data within such a network. They may be configured, for example, as public switched telephone networks, Local Area Networks (LAN), Metropolitan Area Networks (MAN) and Wide Area Networks (WAN), whether proprietary or open architecture. This group includes, among others, routers, bridges, hubs, repeaters and channel to channel adaptors

In view thereof, subject article is classified under 2012 AHTN subheading 8517.62.51, with Most Favoured Nation (MFN) rate of duty of zero; ASEAN Trade-In Goods Agreement (ATIGA) and ASEAN – China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Forms “D” or “E”, respectively.

FOR THE COMMISSION

Maik P. Quinsay



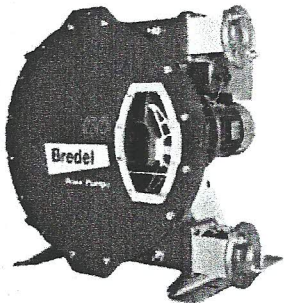
REPUBLIC OF THE PHILIPPINES

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 8413.60.90 MFN – 1% ad valorem		16-246
		3	DATE ISSUED
			SEP 05 2016

4	DESCRIPTION OF GOOD																					
	“BREDEL HOSE PUMPS”																					
	<p>Based on the brochure, technical specification submitted and information on the manufacturer's website, subject articles are direct coupled, rotary positive displacement peristaltic pumps. Their major components are pump hose, pump housing, rotor, pressing shoes, cover, inspection window, supports, gearbox and electric motor. Their specifications are as follows:</p>																					
	<table border="1" style="width: 100%;"> <thead> <tr> <th style="width: 35%;">Description</th> <th style="width: 30%;">Bredel 40</th> <th style="width: 35%;">Bredel 50</th> </tr> </thead> <tbody> <tr> <td>Flow Range (max.)</td> <td style="text-align: center;">9600 l/hr</td> <td style="text-align: center;">17500 l/hr</td> </tr> <tr> <td>Capacity</td> <td style="text-align: center;">1.33 l/rev</td> <td style="text-align: center;">2.92 l/rev</td> </tr> <tr> <td>Required Motor Power</td> <td style="text-align: center;">1.9 kW</td> <td style="text-align: center;">4.0 kW</td> </tr> <tr> <td>Minimum Starting Torque</td> <td style="text-align: center;">320 N-m</td> <td style="text-align: center;">620 N-m</td> </tr> <tr> <td>Maximum Discharge Pressure</td> <td colspan="2" style="text-align: center;">1600 kPa</td> </tr> <tr> <td>Pump Inlet Diameter</td> <td style="text-align: center;">40 mm</td> <td style="text-align: center;">50 mm</td> </tr> </tbody> </table>	Description	Bredel 40	Bredel 50	Flow Range (max.)	9600 l/hr	17500 l/hr	Capacity	1.33 l/rev	2.92 l/rev	Required Motor Power	1.9 kW	4.0 kW	Minimum Starting Torque	320 N-m	620 N-m	Maximum Discharge Pressure	1600 kPa		Pump Inlet Diameter	40 mm	50 mm
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Minimum Starting Torque	320 N-m	620 N-m																				
Maximum Discharge Pressure	1600 kPa																					
Pump Inlet Diameter	40 mm	50 mm																				
																						
	<p>These are designed for raising or continuously displacing volumes of aggressive chemicals or abrasive fluids.</p>																					

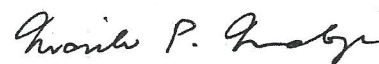
5 REASONS FOR CLASSIFICATION

Heading 84.13 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, pumps for liquids, whether or not fitted with a measuring device. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the heading includes rotary positive displacement pumps, where the intake and discharge of the liquid is effected by suction and compression, in this case produced by cams (lobes) or similar devices, rotated continuously on an axis. These devices make contact, at one or more points with the wall of the body of the pump, and form in this way the chambers in which the liquid is displaced.

They may be classified according to the nature of the rotating mechanism, viz., among others, peristaltic pumps. These have a flexible tube containing the liquid running along the length of the body of the housing and a rotor with rollers at each end. The rollers exert pressure on the flexible tube and the liquid is displaced by the rotational movement.

In view thereof, subject articles are classified under 2012 AHTN subheading 8413.60.90, with Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

FOR THE COMMISSION



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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 2106.90.91 MFN - 7% ad valorem		16-258
		3	DATE ISSUED
			AUG 31 2016

4	DESCRIPTION OF GOOD
	“LAMEQUICK® ME 1-30”
	<p>Based on the safety data sheet, product brochure and technical specification submitted, subject article is a whipped topping concentrate in the form of white to cream powder with slightly milk odour. It is composed of hydrogenated vegetable oil (palm, coconut), skimmed milk powder, acetic acid esters of mono- and diglycerides of fatty acids (E 472a), and glucose syrup as carrier. Packed in 25-kg multilayer paper bag with polyethylene (PE) lining, it is used as a whipping agent that enhances the taste and texture of various kinds of aerated food systems such as cake filling creams, whipping creams, aerated desserts, mousse dessert, ice creams and milk shakes.</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 2106.90.91, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.</p>
	<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Officer-in-Charge</p>

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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 3924.10.00 MFN – 15% ad valorem ACFTA – 15% ad valorem		16-257
		3	DATE ISSUED
			SEP 05 2016

4 DESCRIPTION OF GOOD

“REUSABLE TUMBLER WITH STRAW”

Based on the sample and specification submitted, subject article is a plastic tumbler with a lid and straw made of polypropylene (PP). The tumbler and lid are threaded for a snug fit. The lid has a hole for the straw and is fitted with a three-dimensional representation of a licensed character from feature film or printed media such as Darth Vader, Storm Trooper, etc. made of acrylonitrile butadiene styrene (ABS). The tumbler body is printed with designs related to the licensed character. It has a dimension of 8 cm (width) x 13.5 cm (height) without straw, 22 cm (height) with straw.



5 REASONS FOR CLASSIFICATION

Heading No. 39.24 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers articles of plastics, among others, tableware such as tea or coffee services, plates, soup tureens, salad bowls, dishes and trays of all kinds, coffee-pots, teapots, sugar bowls, beer mugs, cups, sauce-boats, fruit bowls, cruets, salt cellars, mustard pots, egg-cups, teapot stands, table mats, knife rests, serviette rings, knives, forks and spoons.

In view thereof, subject article is classified under 2012 AHTN subheading 3924.10.00, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem. Under ASEAN-China Free Trade Area (ACFTA), said article is in the Highly Sensitive List of the Philippines with an ACFTA rate of 15% ad valorem effective 01 January 2015 with the issuance of Executive Order (EO) No. 71, dated 26 April 2012.

FOR THE COMMISSION

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



16-00004

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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	AHTN 2903.12.00 MFN - 1% ad valorem AKFTA - Zero	2	TCC (AR) NO.
				16-259
			3	DATE ISSUED
			SEP 05 2016	

4 DESCRIPTION OF GOOD

"METHACLEAN"

Based on the material safety data sheet, letter of commitment from the manufacturer and picture of packaging submitted, subject article is at least 99% dichloromethane (CAS No. 75-09-2) with added stabilizer in the form of colourless liquid with sweetish odour. Packed in drums, it is used for washing urethane foaming solvent and as metal cleaning solvent.

5 REASONS FOR CLASSIFICATION

Note 1(f) to Chapter 29 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) states that except where the context otherwise requires, the headings of this Chapter apply only to products mentioned in 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.

Heading 29.03 covers halogenated derivatives of hydrocarbons. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that these are compounds obtained by the substitution in the structural formula of a hydrocarbon of one or more halogen atoms (fluorine, chlorine, bromine, iodine) for an equal number of hydrogen atoms. Saturated chlorinated derivatives of acyclic hydrocarbons include, among others, dichloromethane (methylene chloride), a toxic, colourless, volatile liquid used in organic synthesis.

In view thereof, subject article is classified under 2012 AHTN subheading 2903.12.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AK".

FOR THE COMMISSION

MariLou P. Mendoza
Officer-in-Charge



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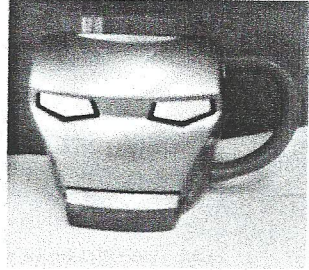
REPUBLIC OF THE PHILIPPINES



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 3924.10.00 MFN - 15% ad valorem ACFTA - 15% ad valorem		16-260
		3	DATE ISSUED
			SEP 05 2016

4	DESCRIPTION OF GOOD
	“CHARACTER 3D MUG”
	<p>Based on the material safety data sheet, letter of commitment from the manufacturer and picture of packaging submitted, subject article is a plastic mug made of acrylonitrile butadiene styrene (ABS) with a three-dimensional design of licensed character from featured film or printed media, such as Iron Man, Darth Vader, etc.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 39.24 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers articles of plastics, among others, tableware such as tea or coffee services, plates, soup .ureens, salad bowls, dishes and trays of all kinds, coffee-pots, teapots, sugar bowls, beer mugs, cups, sauce-boats, fruit bowls, cruets, salt cellars, mustard pots, egg-cups, teapot stands, table mats, knife rests, serviette rings, knives, forks and spoons.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 3924.10.00, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem. Under ASEAN-China Free Trade Area (ACFTA), said article is in the Highly Sensitive List of the Philippines with an ACFTA rate of 15% ad valorem effective 01 January 2015 with the issuance of Executive Order (EO) No. 71, dated 26 April 2012.</p>
	<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Officer-in-Charge</p>
	  16-00003

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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

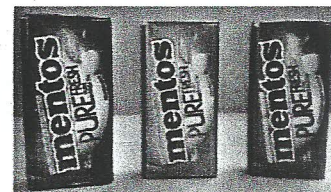
Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<p style="text-align: center;">AHTN 2106.90.99 MFN - 7% ad valorem ACFTA - Zero</p>		16-263	
		3	DATE ISSUED
		SEP 05 2016	

4 DESCRIPTION OF GOOD

“MENTOS® PURE FRESH SUGARFREE MINTS”

Based on the product labels, finished product specifications, certificate of product registration from the Food and Drug Administration (FDA) and samples submitted, subject articles are sugar-free mints in the form of triangular tablets having two (2) layers of colour. These are composed of artificial sweeteners (sorbitol, aspartame, sucralose), nature identical flavour, instant green tea powder, anti-caking agent, colours and other additives. Packed in tin metal containers having a net weight of 35 g, these come in three flavours: spearmint, strawberry mint and peppermint.



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 the heading includes, among others, sweets, gums and the like (for diabetics, in particular) containing synthetic sweetening agents (e.g., sorbitol) instead of sugar.

In view thereof, subject article is classified under 2012 AHTN subheading 2106.90.99, 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 submission of Certificate of Origin (CO) Form “E”.

FOR THE COMMISSION

MariLou P. Mendoza

MARILOU P. MENDOZA
Officer-in-Charge



16-00005