



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

AOCG Memo No. 084-2016

MEMORANDUM -

FOR : ALL DISTRICT COLLECTORS

SUBJECT : Tariff Commission Circulars

DATE : October 06, 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
16-209	"VEM DAMPER (PANEL TYPE)"	7308.90.99	MFN – 10% ad valorem PJEPA – 2% ad valorem AJCEPA – 2% ad valorem
16-212	"SHATLER'S COCKTAILS – CAIPIRINHA"	2208.90.90	MFN – 15% ad valorem
16-226	"AQUATIC PLAYGROUND EQUIPMENT WITH WALL MOUNTED MANIFOLD"	8424.89.50	MFN – 5% ad valorem
16-274	"1 x 15 ANCHORAGE"	7325.10.90	MFN – 15% ad valorem
16-278	"BACKING RING FOR NS ECO-PILE™"	7326.90.99	MFN – 15% ad valorem PJEPA – 5% ad valorem AJCEPA – 5% ad valorem
16-294	"CARRIER SLIMPAC FAN COIL UNITS, Models: KLARLWIND FP-42TKV024-WTHP and XPOWER FP-42SKV030-WP8T"	8415.90.19	MFN – 10% ad valorem AKFTA – Zero
16-295	"CARRIER® SLIMPAC CONDENSING UNITS, Models: KLARLWIND FP-38TKV024-WTHP and XPOWER FP-38SKV030-WP8T"	8415.90.19	MFN – 10% ad valorem AKFTA – Zero

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

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

2016-10-006 P. 2

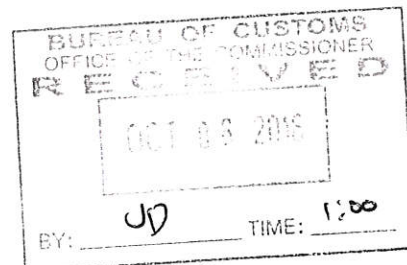


MASTER COPY

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

05 October 2016



COMMISSIONER NICANOR E. FAELDON

Bureau of Customs

Port Area, Manila



Dear Commissioner Faeldon:

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 its Advance Rulings on Tariff Classification with TCC (AR) Nos. 16-209, 16-212, 16-226, 16-274, 16-278, 16-294 and 16-295, together with their respective brochures/technical literature, issued from 29 September 2016 to 05 October 2016.

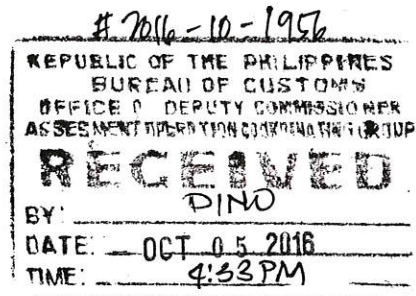
Thank you.

Very truly yours,

MariLou P. Mendoza

MARILOU P. MENDOZA

Officer-in-Charge



Encl: As stated.

cc: The Secretary
Department of Finance
Manila



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 7308.90.99 MFN - 10% ad valorem PJEPA – 2% ad valorem AJCEPA - 2% ad valorem		16-209
		3	DATE ISSUED
			SEP 30 2016

4	DESCRIPTION OF GOOD
	“VEM DAMPER (PANEL TYPE)” <p>Based on the brochure, documents and video submitted, subject article is a prefabricated, panel type, structural vibration damper. Visco-Elastic Material (VEM) Damper consists of a core plate (H-shape steel), and layers of steel plates and visco-elastic material laminated alternately. Subject article is to be bolted onto the steel columns of structures to lessen and dampen the vibrations in the building.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 73.08 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers structures and parts of structures, of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes state that the heading covers complete or incomplete metal structures, as well as parts of structures. For the purpose of this heading, these structures are characterised by the fact that once they are put in position, they generally remain in that position. They are usually made up from bars, rods, tubes, angles, shapes, sections, sheets, plates, “wide flats” including so-called universal plates, hoop, strip, forgings or castings, by riveting, bolting, welding, etc.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 7308.90.99, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem, and Philippine-Japan Economic Partnership Agreement (PJEPA) and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rate of duty of 2% ad valorem, subject to submission of Certificate of Origin (CO) Form “JP” or “AJ”, respectively.</p>
	<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Officer-in-Charge</p>
	<p>16-00044</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	AHTN 2208.90.90 MFN - 15% ad valorem	2	TCC (AR) NO.
				16-212
			3	DATE ISSUED
			OCT 04 2016	

4	DESCRIPTION OF GOOD
	<p align="center">“SHATLER’S COCKTAILS – CAIPIRINHA”</p> <p>Based on the product specification, method of manufacturing and picture submitted, subject article is a spirituous beverage of an alcoholic strength of 11.9% by volume in the form of whitish-yellow unclear fluid having fresh, alcoholic citrus aroma. It is composed of water, cachaca (distilled spirit made from sugarcane juice), cane sugar syrup, lime juice concentrate, natural lime aroma and salt. It is packed in a box containing twelve (12) 200 ml carto-cans.</p> 

5	REASONS FOR CLASSIFICATION
	<p>Heading 22.08 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, spirits, liqueurs and other spirituous beverages. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the heading covers, whatever their alcoholic strength, among others, all other spirituous beverages not falling in any preceding heading of this Chapter.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 2208.90.90, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem.</p> <p align="right">FOR THE COMMISSION</p> <p align="right"><i>MariLou P. Mendoza</i></p> <p align="right">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 8424.89.50	16-226	
	MFN – 5% ad valorem	3	DATE ISSUED
		SEP 30 2016	

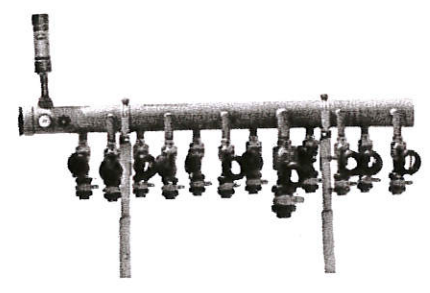
4 DESCRIPTION OF GOOD

“AQUATIC PLAYGROUND EQUIPMENT WITH WALL MOUNTED MANIFOLD”

Based on the brochure, technical specification and installation schematic diagram submitted, subject article is a water control system for aquatic playground management. The system consists of a dynamic sequence controller (DSC), a wall mounted manifold (a series of true union balancing valves, water hammer arrestor, hose bib, pressure gauge and solenoid valves) and wet play equipment (WPE/spray features) as water outlets. The system outlet is enclosed by colourful fiberglass figure, characters, etc. It uses a potable set up which rely on a water supply and controlled by the manifold to supply the spray features for water recreational pool (kiddie pool).



Wet Play Equipment (Water Outlet)



Wall-mounted Manifold

5 REASONS FOR CLASSIFICATION

Heading 84.24 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers machines and appliances for projecting, dispersing or spraying steam, liquids or solid materials (e.g., sand, powders, granules, grit or metallic abrasives) in the form of a jet, a dispersion (whether or not in drips) or a spray.

In view thereof, subject article is classified under 2012 AHTN subheading 8424.89.50, with Most Favoured Nation (MFN) rate of duty of 5% ad valorem.

FOR THE COMMISSION

Arnold P. Lopez



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

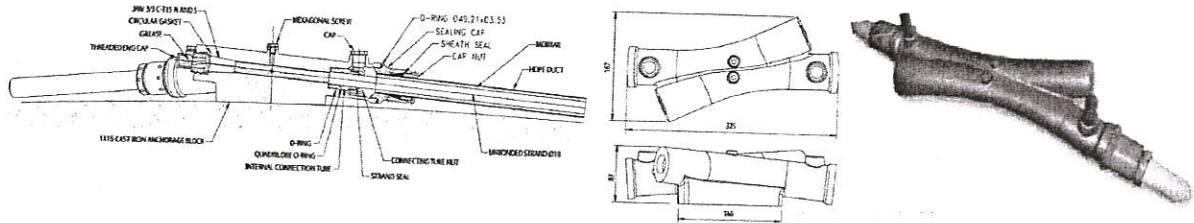
Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 7325.10.90		16-274
	MFN - 15% ad valorem		3
		SEP 29 2016	

4 DESCRIPTION OF GOOD

"1 x 15 ANCHORAGE"

Based on the brochure and technical information submitted, subject article is a casted anchorage for circular structures. Made of non-malleable ductile cast iron, subject article conforms to ETAG 013 standards, and is used together with post-tensioning (PT) cable loops (not included) to apply pressure on the structure being repaired such as silos, tanks, chimneys, cooling towers, pipes, old brickwork, etc.



5 REASONS FOR CLASSIFICATION

Heading 73.25 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers other cast articles of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers all cast articles of iron or steel, not elsewhere specified or included. The heading includes, inspection traps, gratings, drain covers and similar castings for sewage, water, etc. systems; hydrant pillars and covers; drinking fountains; pillar-boxes, fire alarm pillars, bollards, etc.; gutters and gutter spouts; mine tubing; balls for use in grinding and crushing mills; metallurgical pots and crucibles not fitted with mechanical or thermal equipment; counterweights; imitation flowers, foliage, etc.; mercury bottles.

In view thereof, subject article is classified under 2012 AHTN subheading 7325.10.90, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem.

FOR THE COMMISSION

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





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 7326.90.99		16-278
	MFN - 15% ad valorem	3	DATE ISSUED
	PJEPA – 5% ad valorem		SEP 29 2016
	AJCEPA – 5% ad valorem		

4 DESCRIPTION OF GOOD**“BACKING RING FOR NS ECO-PILE™”**

Based on the technical information submitted, subject article is a ring made from carbon steel material conforming to JIS SS400 standard used in the fabrication of NS Eco-Pile™. It is installed inside the end part of the pipes to be joined, allowing their proper alignment. It assures full welding penetration when joining steel material which is accessible from only one side. Subject article is 4.5 mm thick, 50 mm wide and has outer diameter ranging from 114.3 mm to 406.4 mm (inside diameter of the pipes).

**5 REASONS FOR CLASSIFICATION**

Heading 73.26 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers other articles of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers all iron or steel articles obtained by forging or punching, by cutting or stamping or by other processes such as folding, assembling, welding, turning, milling or perforating other than articles included in the preceding headings of this Chapter or covered by Note 1 to Section XV or included in Chapter 82 or 83 or more specifically covered elsewhere in the Nomenclature.

In view thereof, subject article is classified under 2012 AHTN subheading 7326.90.99 with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem, and Philippines-Japan Economic Partnership Agreement (PJEPA) and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Forms “JP” and “AJ”, respectively.

FOR THE COMMISSION

MARILOU P. MENDOZA
Officer-In-Charge



16-00042





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 8415.90.19 MFN - 10% ad valorem AKFTA - Zero		16-294
		3	DATE ISSUED
			OCT 04 2016

4	DESCRIPTION OF GOOD					
	“CARRIER SLIMPAC FAN COIL UNITS, Models: KLARWIND FP-42TKV024-WTHP and XPOWER FP-42SKV030-WP8T”					
	Based on the brochure and technical information submitted, subject articles are floor standing fan coil units of “split-system” type air conditioning system. These units house the fan motor, fan, evaporator and the temperature control panel. These are to be connected through a piping system to the outdoor units housing the compressor, service valve and other condensing components. Their specifications are:					
	Model	Max. cooling capacity (kW)	Max. power consumption (W)	Airflow rate (m³/hr)	Dimension (mm)	Picture
	KLARWIND FP-42TKV024-WTHP	6.6	2,200	870	340 x 1884 x 340	
	XPOWER FP-42SKV030-WP8T	8.5	2,200	1,080	480 x 1850 x 280	

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.15 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. The machines may also comprise elements for the purification of air. They are used for air conditioning, among others, offices, homes. The ENs for parts of heading 84.15 state that, in accordance with the provisions of Note 2(b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.</p> <p>In view thereof, subject articles are classified under 2012 AHTN subheading 8415.90.19 with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AK”.</p>

FOR THE COMMISSION

Francis P. Lopez



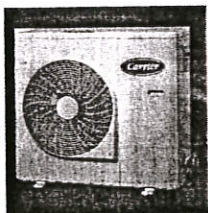
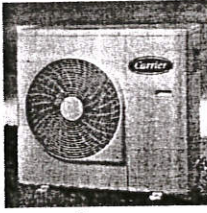
REPUBLIC OF THE PHILIPPINES

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 8415.90.19		16-295
	MFN - 10% ad valorem	3	DATE ISSUED
	AKFTA - Zero		OCT 04 2016

4	DESCRIPTION OF GOOD															
	<p align="center">“CARRIER® SLIMPAC CONDENSING UNITS, Models: KLARWIND FP-38TKV024-WTHP and XPOWER FP-38SKV030-WP8T”</p> <p>Based on the brochure and technical information submitted, subject articles are outdoor condensing units of “split-system” type air conditioning system. The units are comprised of the compressor, fan motor, fan, service valve, and other components for the control and protection of the units. These are to be connected to the indoor fan coil units through electrical wiring and tubing. Their specifications are:</p> <table border="1"> <thead> <tr> <th>Model</th> <th>Max. cooling capacity (kW)</th> <th>Max. power consumption (W)</th> <th>Airflow rate (m³/hr)</th> <th>Dimension (mm)</th> </tr> </thead> <tbody> <tr> <td>KLARWIND FP-38TKV024-WTHP</td> <td>6.6</td> <td>2,200</td> <td>3,600</td> <td>900 x 820 x 320</td> </tr> <tr> <td>XPOWER FP-38SKV030-WP8T</td> <td>8.5</td> <td>2,200</td> <td>3,600</td> <td>900 x 820 x 320</td> </tr> </tbody> </table> <div style="display: flex; justify-content: space-around; align-items: center;"> <div style="text-align: center;">  <p>Klarwind</p> </div> <div style="text-align: center;">  <p>Xpower</p> </div> </div>	Model	Max. cooling capacity (kW)	Max. power consumption (W)	Airflow rate (m ³ /hr)	Dimension (mm)	KLARWIND FP-38TKV024-WTHP	6.6	2,200	3,600	900 x 820 x 320	XPOWER FP-38SKV030-WP8T	8.5	2,200	3,600	900 x 820 x 320
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FOR THE COMMISSION

MARILOU P. MENDOZA