



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

03 November 2016

MEMORANDUM:

TO : All District and Sub-port Collectors
All Chiefs, Formal Entry Division
And Formal Entry Division Personnel

RE : Tariff Commission Circulars

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization Act (Republic Act 10863), the Tariff Commission issued an Advance Rulings (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) covering the period, October 5-25, 2016, for various imported articles, and the same were submitted and reviewed by this Office, summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2012 AHTN CODE	RATE OF DUTY	
16-214	"SHATLER'S COCKTAILS (SEX ON THE BEACH)"	2208.90.90	MFN – 15% ad valorem	
16-215	"SHATLER'S COCKTAILS – TEQUILA SUNRISE"	2208.90.90	MFN – 15% ad valorem	
16-218	"SHATLER'S COCKTAILS – SWIMMING POOL"	2208.90.90	MFN – 15% ad valorem	
16-276	"STOPPER PLATE FOR NS ECO-PILE™"	7326.90.99	MFN	15% ad valorem
			PJEP	5% ad valorem *
			AJCEPA	5% ad valorem *
16-280	"STUB PLATE FOR NS ECO-PILE™"	7326.90.99	MFN	15% ad valorem
			PJEP	5% ad valorem *
			AJCEPA	5% ad valorem *
16-289	"RELEASE PAPER (RP XinFei 29gsm CW53mm Nonprinted High Grade)"	4811.59.49	MFN	1% ad valorem
			ACFTA	1% ad valorem *
16-300	"GALDUS LAYER/BROILER CONCENTRATE"	2309.90.20	MFN – 1% ad valorem	

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16-307	"NESTEA® STRAIGHT TEA NON SWEET"	2101.20.90	MFN	10% ad valorem
			PJEP	1% ad valorem *
			AJCEPA	2% ad valorem *

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

For your information and guidance and strict compliance.


MELITA O. DEL ROSARIO
OIC-Deputy Commissioner
Assessment and Operations Coordinating Group

cc: COMMISSIONER OF CUSTOMS

2016-11-004 P.3



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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IMPOR. & IND. ASSESSMENT SERVICE

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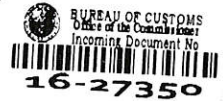
OCT 28 2016

BY: *[Signature]* TIME: 12:30

26 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. 16-214 16-215, 16-218, 16-276, 16-280, 16-289, 16-300, and 16-307 together with their respective brochures/ technical literature, issued from October 05, 2016 to October 25, 2016.

Thank you.

Very truly yours,

[Signature]

MARILOU P. MENDOZA
Officer-in-Charge

Encl: As stated.

cc: The Secretary
Department of Finance
Manila

#2016-11-2170

REPUBLIC OF THE PHILIPPINES
BUREAU OF CUSTOMS
OFFICE OF DEPUTY COMMISSIONER
ASSESSMENT OPERATION COORDINATING GROUP
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DATE: NOV 02 2016

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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 2208.90.90 MFN - 15% ad valorem		16-214
		3	DATE ISSUED
			OCT 05 2016

4	DESCRIPTION OF GOOD
	“SHATLER'S COCKTAILS (SEX ON THE BEACH)”
	<p>Based on the product specification and method of manufacturing submitted, subject article is a spirituous beverage of an alcoholic strength of 12.1% by volume. It is in the form of unclear, light red, sparkling liquid with a citrus fruit, peach, red berries and alcoholic aroma. It is composed of 24% vodka, 10% peach liqueur, 14% orange and marcuja juice concentrate, 5% grenadine (containing sugar, water, acidifier, citric acid, natural aroma containing natural vanilla extract and red-fruit extract), lemon juice concentrate, and water. Subject article 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 state that this 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>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p>MARILOU P.MENDOZA</p> <p>Officer-in-Charge</p>
	  16-00050



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.
				16-215
			3	DATE ISSUED
				OCT 05 2016

4 DESCRIPTION OF GOOD

"SHATLER'S COCKTAILS – TEQUILA SUNRISE"

Based on the product specification, picture and manufacturing process submitted, subject article is a spirituous beverage with an alcoholic strength of 12.2 % by volume in the form of typical red (sunrise/sundown) unclear fluid with slightly red berries aroma. It is composed of water, tequila, salt, orange liqueur, grenadine, orange juice and lemon juice concentrate and with natural aroma. Subject article is packed in a box containing twelve (12) 200 ml cartons.



5 REASONS FOR CLASSIFICATION

Heading No. 22.08 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, 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.

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.

FOR THE COMMISSION

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

Republic of the Philippines
 TARIFF COMMISSION



16-00053



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 2208.90.90 MFN - 15% ad valorem		16-218
		3	DATE ISSUED
			OCT 05 2016

4	DESCRIPTION OF GOOD
	“Shatler’s Cocktails – Swimming Pool”
	<p>Based on the product specification submitted, subject article is a spirituous beverage containing 12.4% alcohol by volume. It is a mixture of vodka (14%), spirituous with rum (14%), coconut syrup (7%), coconut liqueur, blue curacao syrup (4%), orange and pineapple juice concentrate (14%). Packed in a box containing twelve (12) 200ml cartons, it is stored in a cooled warehouse with a temperature between 4-7°C.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 22.08 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) provides for, among others, spirits, liqueurs and other spirituous beverages. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this 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 Most Favoured Nation (MFN), rate of duty of 15% ad valorem.</p>
	<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Officer-in-Charge</p>
	<p>  Republic of the Philippines TARIFF COMMISSION  16-00052 </p>



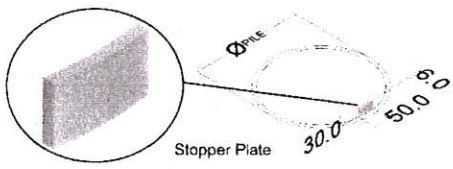
REPUBLIC OF THE PHILIPPINES


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	<p>AHTN 7326.90.99</p> <p>MFN - 15% ad valorem</p> <p>PJEPA - 5% ad valorem</p> <p>AJCEPA - 5% ad valorem</p>	2	TCC (AR) NO.
				16-276
			3	DATE ISSUED
			OCT 05 2016	

4	DESCRIPTION OF GOOD
<p align="center">“STOPPER PLATE FOR NS ECO-PILE™”</p> <p>Based on the brochure and technical information submitted, subject article is a curved plate measuring 6 mm x 30 mm x 50 mm made from stamping carbon steel plate conforming to JIS SS400. Being a component in the fabrication of NS Eco-Pile™, it is installed inside the pipe to ensure that the backing ring and/or adjusting ring is set in proper place and alignment.</p> 	

5	REASONS FOR CLASSIFICATION
<p>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.</p> <p>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.</p>	
<p align="right">FOR THE COMMISSION</p> <p align="right"><i>MariLou P. Mendoza</i></p> <p align="right">MARILOU P. MENDOZA</p> <p align="right">Officer-In-Charge</p>	
 <p align="center">16-00051</p>	



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

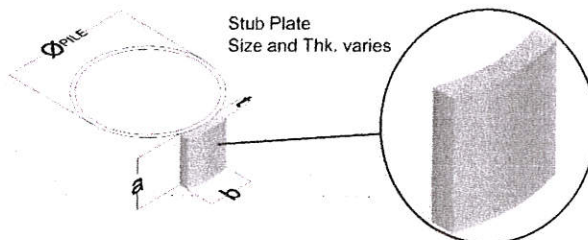
1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 7326.90.99 MFN - 15% ad valorem PJEPA - 5% ad valorem AJCEPA - 5% ad valorem		16-280
	3		DATE ISSUED
		OCT 05 2016	

4 DESCRIPTION OF GOOD

“STUB PLATE FOR NS ECO-PILE™”

Based on the brochure and technical information submitted, subject article is a curved plate made from stamping carbon steel plate conforming to JIS SS400/SM490A. Being a component in the fabrication of NS Eco-Pile™, it is installed outside the pipe (at specified depth from the pipe head) and works as a holder to lock the pipe when mounted to the machine adaptor. It has the following specifications:

Pile Diameter (mm)	a x b (mm)	t (mm)	Grade
114.3	80 x 16	16	SS400
139.8	100 x 16	16	
165.2, 190.7	80 x 32	19	
216.3	100 x 32	19	
267.4	90 x 50	22	
318.5	80 x 80	22	
355.6	100 x 100	22	SM490A
406.4	125 x 125	22	



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

Handwritten signature of MariLou P. Mendoza
MARILOU P. MENDOZA



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 4811.59.49 MFN - 1% ad valorem ACFTA - 1% ad valorem		16-289
		3	DATE ISSUED
			OCT 25 2016

4	DESCRIPTION OF GOOD
	<p>“RELEASE PAPER (RP XinFei 29gsm CW53mm Nonprinted High Grade)”</p> <p>Based on the material safety data sheet, packing list, technical information from the supplier, and sample submitted, subject article is paper made of cellulose fiber coated with polyvinyl alcohol (PVA) as pre-coating and polydimethylsiloxane (silicone) polymer as final coating on one side of the base paper. It has weight basis of 29 gram per sq.m. and thickness of 0.030-0.050 mm. Commonly known as release paper, it is imported in rolls with width of 53 mm. It is to be used as cover for the self-adhesive layer of feminine care products.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 48.11 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading No. 48.03, 48.09 or 48.10. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that paper and paperboard are classified in this heading only if they are in strips or rolls or in rectangular (including square) sheets, of any size. If they have been cut to any other shape, they fall in later headings of this Chapter (for example, 48.23). Subject to these conditions and the exceptions mentioned in the heading and those referred to at the end of this Explanatory Note, this heading applies to the following in rolls or sheets, among others, paper, paperboard, cellulose wadding and webs of cellulose fibres, coated or covered, provided in the case of paper or paperboard coated or covered with plastics, the layer of plastics does not constitute more than half the total thickness.</p>

In view thereof, subject article is classified under 2012 AHTN subheading 4811.59.49 with Most Favoured Nation (MFN) and ASEAN-China Free Trade Area (ACFTA) rates of duty of 1% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”.

FOR THE COMMISSION

MARILOU P. MENDOZA
 Officer-in-Charge

Republic of the Philippines
 TARIFF COMMISSION



16-00073



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 2309.90.20 MFN - 1% ad valorem		16-300
		3	DATE ISSUED
			OCT 05 2016

4 DESCRIPTION OF GOOD**“GALDUS LAYER/ BROILER CONCENTRATE”**

Based on the certificate of product technical specification, brochure and protocol for the use submitted, subject article is a micro pellet feed supplement for broilers and layers. It is composed of corn wheat, soybean, vegetable fat, minerals, vitamins, amino acids and phytase. Packed in 25-kg bags, it is mixed with regular booster feed for broilers and layers at a rate of 50-100 grams per ton of feeds.

5 REASONS FOR CLASSIFICATION

Heading 23.09 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers, among others, preparations for supplementing (balancing) farm-produced feed (feed supplements). Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced animal diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients. Although, qualitatively, these preparations have much the same composition as those described in composed feed, they are distinguished by a relatively high content of one particular nutrient.

In view thereof, subject article is classified under 2012 AHTN subheading 2309.90.20, with Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

FOR THE COMMISSION

MARILOU P. MENDOZA
Officer-in-Charge

Republic of the Philippines
TARIFF COMMISSION



16-00049





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.
<p style="text-align: center;">AHTN 2101.20.90B MFN - 10% ad valorem AJCEPA - 2% ad valorem PJEPA - 1% ad valorem</p>		<p style="text-align: center;">16-307</p>	
		3	DATE ISSUED
		<p style="text-align: center;">OCT 25 2016</p>	

4	DESCRIPTION OF GOOD
<p style="text-align: center;">“NESTEA® STRAIGHT TEA NON SWEET”</p> <p>Based on the sample, certificate of chemical composition and product specifications submitted, subject article is an unsweetened tea powder mix containing maltodextrin, black tea powder, lactose, instant tea powder and flavor black tea powder. Packed in a 150 grams polyethylene bags, it is to be served by dissolving 2 grams powder in a 140 ml of hot water.</p> <div style="display: flex; justify-content: space-around; align-items: center;">   </div>	

5	REASONS FOR CLASSIFICATION
<p>Heading 21.01 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, extracts, essences and concentrates, of coffee, tea or mate, and preparations with a basis of these products or with a basis of coffee, tea or mate. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers preparations with a basis of the coffee, tea or mate extracts, essences or concentrates. These are preparations based on extracts, essences or concentrates of coffee, tea or mate (and not on coffee, tea or mate themselves), and include extracts, etc., with added starches or other carbohydrates.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 2101.20.90B with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rate of duty of 2% ad valorem and Philippines-Japan Economic Partnership Agreement (PJEPA) rate of duty of 1% ad valorem, subject to submission of Certificate of Origin (CO) Form “AJ” and “JP”, respectively.</p> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p>  <p>MARILOU P. MENDOZA Officer-in-Charge</p> </div> <div style="text-align: left; margin-top: 20px;">  <p>Republic of the Philippines TARIFF COMMISSION</p>  <p>16-00072</p> </div>	