

2017-08-018



Republic of the Philippines  
Department of Finance  
**BUREAU OF CUSTOMS**

10 August 2017

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) issued from **August 02-03, 2017**, 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
17-107	"MUNTONS™ MALTED CHOCOLATE POWDER"	2106.90.99	MFN – 7% Ad Valorem
17-189	"MOULD FOR MINERAL MATERIALS (CONCRETE) INCLUDING STANDARD ACCESSORIES – THE TECHSPAN® SYSTEM"	8480.60.00	MFN – 1% Ad Valorem ATIGA – Zero*
17-190	"MOULD FOR MINERAL MATERIALS (CONCRETE) INCLUDING STANDARD ACCESSORIES – REINFORCED EARTH® THE MECHANICALLY STABILIZED EARTH (MSE) WALL"	8480.60.00	MFN – 1% Ad Valorem ATIGA – Zero*
17-227	"POSTECH PT-M3217 MINI PC"	8471.50.10	MFN – Zero ACFTA– Zero*
17-249	"UNITAM COMBOX"	8517.62.59	MFN –Zero
17-282	"ZINBAC"	3004.20.91	MFN – 5% Ad Valorem ATIGA – Zero*

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

For your information and guidance.

**Atty. EDWARD JAMES A. DY BUCO**  
Deputy Commissioner  
Assessment and Operations Coordinating Group

*copy*

2017-08-018 P2

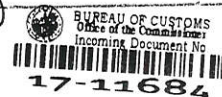
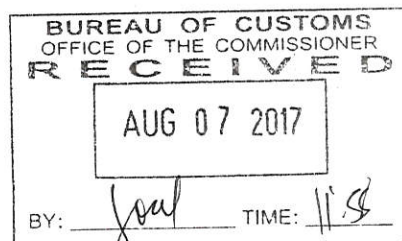


REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

04 August 2017

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



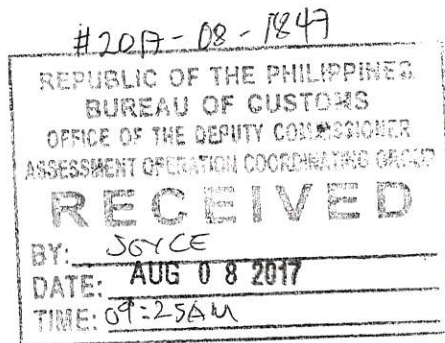
Dear **Commissioner Faeldon**:

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. 17-107, 17-189, 17-190, 17-227, 17-249, and 17-282, together with their respective brochures/technical literature, issued from 02 - 03 August 2017.

Thank you.

Very truly yours,

*MariLou P. Mendoza*  
**MARILOU P. MENDOZA**  
Chairperson



Encl: As stated.

cc: *The Secretary*  
Department of Finance  
Manila



2017-08-018 P3



MASTER COPY

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863(CMTA)

1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 2106.90.99 MFN - 7% ad valorem		17-107	
		3	DATE ISSUED
		AUG 02 2017	

4 DESCRIPTION OF GOOD

"MUNTONS™ MALTED CHOCOLATE POWDER"

Based on the product information, safety data sheet, and ingredient composition submitted, subject article is a water-soluble powder having a chocolate brown colour with creamy chocolate taste and aroma. It is composed of barley and malt extract, skimmed milk powder, cocoa powder, whey powder, medium-chain triglycerides (MCT) oil, magnesium carbonate, salt, sugar, vitamins and minerals, and vanillin. Packed in 25 kg poly lined paper sacks, subject article is used for making beverages by simple dilution with water and as malted chocolate flavouring for biscuits, cakes, ice cream, and confectionery.

5 REASONS FOR CLASSIFICATION

Heading 21.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 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 for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk, etc.), for human consumption. The heading includes, *inter alia*, preparations for the manufacture of lemonades or other beverages. Such preparations are intended to be consumed as beverages after simple dilution with water or after further treatment. Certain preparations of this kind are intended for adding to other food preparations.

In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.99, with Most Favoured Nation (MFN) rate of duty of 7% ad valorem.

This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

*MariLou P. Mendoza*

MARILOU P. MENDOZA  
Chairperson



Republic of the Philippines  
TARIFF COMMISSION



17-00287

2017-08-018 P-4



MASTER COPY

*Amig*

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	<b>AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
	AHTN 8480.60.00 MFN - 1% ad valorem ATIGA - Zero		17-189
		3	<b>DATE ISSUED</b>
			<b>AUG 03 2017</b>

**4 DESCRIPTION OF GOOD**

**“MOULD FOR MINERAL MATERIALS (CONCRETE)  
INCLUDING STANDARD ACCESSORIES -THE TECHSPAN® SYSTEM”**

Based on the brochure, actual pictures, and specifications submitted, subject article is a system of concrete moulds used in the fabrication of precast concrete arches for bridges, tunnels, buildings, and other structures. The system consists of half arched steel plates, with dimensions conforming to customer specifications, and accessories. Subject article is assembled on site or off-site prior to the pouring of concrete. When the concrete hardens, the moulds are then removed, leaving only the concrete arches.

**5 REASONS FOR CLASSIFICATION**

Heading 84.80 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers, among others, moulds for mineral materials. In general, the essential function of a mould is to retain the material in a predetermined shape while it sets; some moulds also exert a certain pressure on the material. The heading includes, among others, moulds for moulding concrete, cement or asbestos-cement goods (tubes, vats, paving stones, flags, chimney-pots, bannisters, architectural ornaments, wall, floor or roof slabs, etc.). Also moulds for making prefabricated construction elements of reinforced or prestressed concrete (window frames, parts of vaulting beams, railway sleepers, etc.).

In view thereof, subject article is classified under AHTN 2017 subheading 8480.60.00, 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”.

This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

*MariLou P. Mendoza*

**MARILOU P. MENDOZA**  
Chairperson



2017-08-018 P-5



MASTER COPY *admy*

REPUBLIC OF THE PHILIPPINES

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

<b>1</b>	<b>AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 8480.60.00 MFN - 1% ad valorem ATIGA - Zero		17-190
		<b>3</b>	<b>DATE ISSUED</b>
			<b>AUG 03 2017</b>

**4 DESCRIPTION OF GOOD**

**“MOULD FOR MINERAL MATERIALS (CONCRETE) INCLUDING STANDARD ACCESSORIES - REINFORCED EARTH® THE MECHANICALLY STABILIZED EARTH (MSE) WALL”**

Based on the brochure, actual pictures, and specifications submitted, subject article is a system of concrete moulds used in the fabrication of precast concrete panels for reinforcing soil wall. The system consists of steel moulds, unassembled, and its accessories. The moulds, assembled off-site, are used to fabricate the concrete panels. When the concrete hardens, the concrete panels are then arranged and installed on-site.

**5 REASONS FOR CLASSIFICATION**

Heading 84.80 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers, among others, moulds for mineral materials. In general, the essential function of a mould is to retain the material in a predetermined shape while it sets; some moulds also exert a certain pressure on the material. The heading includes, among others, moulds for moulding concrete, cement or asbestos-cement goods (tubes, vats, paving stones, flags, chimney-pots, bannisters, architectural ornaments, wall, floor or roof slabs, etc.). Also moulds for making prefabricated construction elements of reinforced or prestressed concrete (window frames, parts of vaulting beams, railway sleepers, etc.).

In view thereof, subject article is classified under AHTN 2017 subheading 8480.60.00, 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”.

This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

*MariLou P. Mendoza*  
**MARILOU P. MENDOZA**  
Chairperson



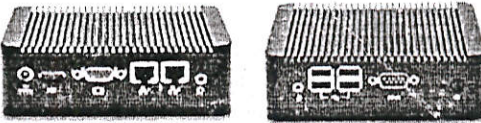


REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<p style="text-align: center;">AHTN 8471.50.10 MFN - Zero ACFTA - Zero</p>		17-227	
		3	DATE ISSUED
<p style="font-size: 1.2em; font-weight: bold;">AUG 03 2017</p>			
4	DESCRIPTION OF GOOD		
<p style="text-align: center;"><b>“POSTECH PT-M-3217 MINI PC”</b></p> <p>Based on the brochure submitted, subject article is a miniature processing unit for personal computers (PC), consisting of a central processing unit (CPU) (Intel Core I3 3217U Ivy bridge, dual core, 1.8 GHz), internal memory (up to 8 Gb, DDR3), and storage unit (hard disk drive (HDD)/ solid state drive (SSD)), and providing support to Windows and Linux operating systems (OS). It is housed in an aluminium case, with an overall dimension of 134 mm x 128 mm x 45 mm, and weighs 0.7 kg. Power is supplied via power adapter (12 V, 5 A) through the built-in direct current (DC) jack. Subject article is capable of accepting connections via the following ports: High-Definition Multimedia Interface (HDMI), Video Graphics Array (VGA), Recommended Standard 232 (RS-232), Registered Jack 45 (RJ-45), Universal Serial Bus 2.0 (USB 2.0), and audio-in (mic).</p> <div style="text-align: center;">  </div>			
5	REASONS FOR CLASSIFICATION		
<p>Heading 84.71 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, automatic data processing machines and units thereof. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers, among others, automatic data processing units and separately presented units. Automatic data processing machines are machines which, by logically interrelated operations performed in accordance with pre-established instructions (program), furnish data which can be used as such or, in some cases, serve in turn as data for other data processing operations. This heading also covers separately presented constituent units of automatic data processing systems described above.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8471.50.10, with a Most Favoured Nation (MFN) rate of duty of zero, and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <div style="display: flex; justify-content: space-between; align-items: center;"> <div data-bbox="375 2030 529 2180"> </div> <div data-bbox="573 2059 786 2173"> <p style="text-align: center;">Republic of the Philippines <b>TARIFF COMMISSION</b></p> <p style="text-align: center;">17-00289</p> </div> <div data-bbox="941 2030 1299 2173" style="text-align: right;"> <p style="font-size: 1.2em; font-family: cursive;">Marilo P. Mendoza</p> <p style="font-weight: bold;">MARILOU P. MENDOZA</p> <p>Chairperson</p> </div> </div>			



REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

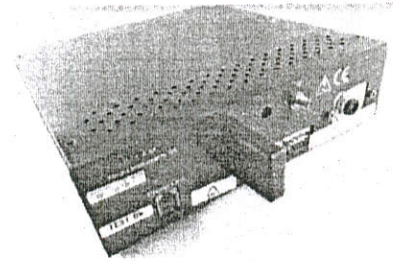
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<p style="text-align: center;">AHTN 8517.62.59 MFN - Zero</p>			17-249
		3	DATE ISSUED
		<p style="font-size: 1.2em;">AUG 03 2017</p>	

## 4 DESCRIPTION OF GOOD

## "UNITAM COMBOX"

Based on the certificate of grant of equipment conformity from the National Telecommunications Commission (NTC) and product catalog submitted, subject article is an electronic device that collects and stores television viewing data from meters connected to household television sets. It also transmits the collected data to a remote server which collects statistical data on television viewing over a wide area. Transmission of data is via public switched telephone network (PSTN), 2G or 3G connection. Subject article has a frequency range of 900/1800 MHz.



## 5 REASONS FOR CLASSIFICATION

Heading 85.17 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 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) covers other communication apparatus. This group 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.

In view thereof, subject article is classified under AHTN 2017 subheading 8517.62.59, with a Most Favoured Nation (MFN) rate of duty of zero.

This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

**MARILOU P. MENDOZA**  
Chairperson



17-00291

5<sup>th</sup> Floor, Philippine Heart Center MAB, East Avenue, Diliman, 1101 Quezon City, Philippines

Tel. Nos. (632) 929-1964 / (632) 926-8731 / (632) 926-7476 • PHC Trunkline (632) 925-2401 to 50 local 3501 to 3512

Fax No. (632) 921-7960 • E-mail Address: [info@tariffcommission.gov.ph](mailto:info@tariffcommission.gov.ph) • Website: <http://www.tariffcommission.gov.ph>

2017-08-018 P-8



MASTER COPY

REPUBLIC OF THE PHILIPPINES



## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<p style="text-align: center;">AHTN 3004.20.91 MFN - 5% ad valorem ATIGA - Zero</p>		17-282	
		3	DATE ISSUED
		AUG 03 2017	

4	DESCRIPTION OF GOOD
<p><b>“ZINBAC”</b></p> <p>Based on the information submitted, subject article is an antibacterial feed additive containing zinc bacitracin with calcium carbonate as carrier. It is in the form of brown granules and packed in 25 kg bags. Indicated for the treatment of necrotic enteritis for animals, subject article is to be mixed at a rate of 0.333 kg per ton of feeds, to be fed for 5-7 days to poultry and swine, among others.</p>	

5	REASONS FOR CLASSIFICATION
<p>Heading 30.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers medicaments consisting of mixed or unmixed products, provided they are in packings for retail sale for therapeutic or prophylactic use. This refers to products (for example, sodium bicarbonate and tamarind powder) which, because of their packing and, in particular, the presence of appropriate indications (statement of disease or condition for which they are to be used, method of use or application, statement of dose, etc.) are clearly intended for sale directly to users (private persons, hospitals, etc.) without repacking, for the above purposes.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3004.20.91 with a Most Favoured Nation (MFN) rate of duty of 5% 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> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>	
<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>	
  <p>Republic of the Philippines TARIFF COMMISSION 17-00290</p>	

5<sup>th</sup> Floor, Philippine Heart Center MAB, East Avenue, Diliman, 1101 Quezon City, Philippines

Tel. Nos. (632) 929-1964 / (632) 926-8731 / (632) 926-7476 • PHC Trunkline (632) 925-2401 to 50 local 3501 to 3512

Fax No. (632) 921-7960 • E-mail Address: info@tariffcommission.gov.ph • Website: http://www.tariffcommission.gov.ph