



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

15 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 04-07, 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
17-110	"ACTIMALT DRIED REGULAR"	2106.90.98	MFN – 1% Ad Valorem
17-111	"ACTIMALT DRIED C70"	2106.90.98	MFN – 1% Ad Valorem
17-197	"ZAGROSOL AD3E"	3004.50.21	MFN – 5% Ad Valorem ATIGA – Zero*
17-220	"POSTECH POINT OF SALE (POS) CASH DRAWER, MODEL: PT-CD-300"	8303.00.00	MFN – 15% Ad Valorem ACFTA– Zero*
17-226	"POSTECH BARCODE SCANNER, MODEL: PT-BS-9800"	8471.90.10	MFN –Zero ACFTA– Zero*
17-228	"POSTECH POINT OF SALE (POS) CASH DRAWER, MODEL: PT-CD-200i"	8303.00.00	MFN – 15% Ad Valorem ACFTA– Zero*
17-233	"POSTECH POINT OF SALE (POS) CASH DRAWER, MODEL: PT-CD-100i"	8303.00.00	MFN – 15% Ad Valorem ACFTA– Zero*
17-248	"UNITAM METER"	8543.70.90G	MFN – 1% Ad Valorem
17-262	"CEE BEE® RUG CLEANER"	3402.90.14	MFN – 5% Ad Valorem ATIGA – Zero*
17-318	"LG® COMMERCIAL AIRCON INDOOR UNITS, MODEL: ARNU24GCFA4"	8415.90.19	MFN – 10% Ad Valorem AKFTA – 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

2017\_08-025 P.2

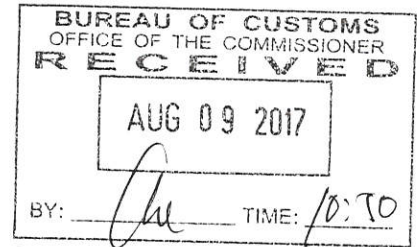


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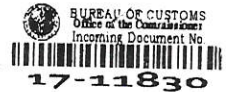
TARIFF COMMISSION



08 August 2017

COMMISSIONER NICANOR E. FAELDON

Bureau of Customs  
Port Area, Manila



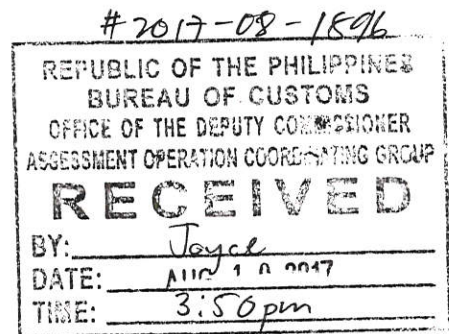
Dear Commissioner Faeldon:

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. 17-110, 17-111, 17-197, 17-220, 17-226, 17-228, 17-233, 17-248, 17-262, and 17-318, together with their respective brochures/technical literature, issued from 04 – 07 August 2017.

Thank you.

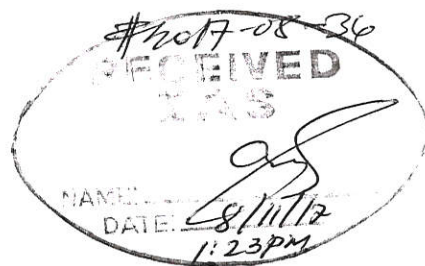
Very truly yours,

*MariLou P. Mendoza*  
MARILOU P. MENDOZA  
Chairperson



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	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2106.90.98 MFN - 1% ad valorem		17-110
		3	DATE ISSUED
			AUG 07 2017

4	DESCRIPTION OF GOOD
	<p><b>“ACTIMALT DRIED REGULAR”</b></p> <p>Based on the product specification and nutritional data, compositional information, and quality certificate submitted, subject article is a flavouring preparation containing dried soluble extract of barley and malted barley, in the form of a coarse, free flowing, hygroscopic yellow powder with pleasant and slightly malty odour. It is produced by enzymatic hot water extraction followed by filtration, vacuum evaporation, vacuum band drying, and milling. Packed in 25 kg bags, subject article is used as a flavourant for bakery products.</p>
5	REASONS FOR CLASSIFICATION
	<p>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 preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.98 with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</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 17-00297</p>

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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 2106.90.98 MFN - 1% ad valorem		17-111
		<b>3</b>	<b>DATE ISSUED</b>
			<b>AUG 07 2017</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“ACTIMALT DRIED C70”</b>
	<p>Based on the product specification and nutritional data, compositional information, and safety data sheet submitted, subject article is a flavouring preparation in the form of a coarse, free flowing, hygroscopic, light brown powder with pleasant and slightly malty odour. It consists mainly of dried soluble extract of barley and malted barley, blended with caramel. It is produced by enzymatic hot water extraction followed by filtration, vacuum evaporation, vacuum band drying, and milling. Packed in 25 kg bags, subject article is used as a flavourant for bakery products.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>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 preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.98, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</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> <p style="text-align: right;"><i>Mari Lou P. Mendoza</i></p> <p style="text-align: right;"><b>MARILOU P. MENDOZA</b> Chairperson</p> <div style="display: flex; justify-content: space-around; align-items: center;">  <div style="text-align: center;">         Republic of the Philippines  <b>TARIFF COMMISSION</b>        17-00298     </div> </div>



2017-08-025 P.5



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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 3004.50.21 MFN – 5% ad valorem ATIGA – Zero		17-197
		<b>3</b>	<b>DATE ISSUED</b>
			<b>AUG 04 2017</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“ZAGROSOL AD3E”</b>
	<p>Based on the product specification and certificate of formula submitted, subject article is a concentrated vitamin preparation in the form of clear yellow to dark yellow viscous liquid. The solution contains Vitamins A, D<sub>3</sub> and E, with ethoxylated castor oil as emulsifier and water as carrier. It is formulated to prevent and treat vitamin deficiencies, enhance reproductive functions, fortify bone and egg shell formation, improve immune system during stress and disease challenge, and boost over-all status of animals (i.e., poultry, cattle, swine, sheep, etc.). Subject article is packed in 1 L and 20 L bottles and is administered by mixing the solution with the drinking water of poultry or livestock (dosage may vary depending on the condition or type of animal).</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Note (g) of the Harmonized System (HS) Explanatory Notes (ENs) to heading 23.09 excludes medicaments of heading 30.03 or 30.04.</p> <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 HS 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 3004.50.21, 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 17-0C293</p>



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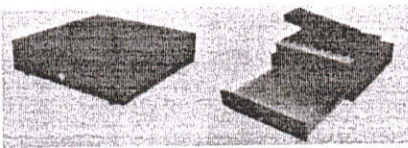
REPUBLIC OF THE PHILIPPINES




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 8303.00.00 MFN – 15% ad valorem ACFTA – Zero		17-220
		<b>3</b>	<b>DATE ISSUED</b>
			<b>AUG 07 2017</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>								
	<b>“POSTECH POINT-OF-SALE (POS) CASH DRAWER, MODEL: PT-CD-300”</b>								
	<p>Based on the technical brochure submitted, subject article is a cash drawer consisting of cold rolled steel housing, shatter-resistant plastic cash tray with bill holder, removable coin tray, 3-position lock, micro switch, Universal Serial Bus (USB) cable, and USB interface. It operates using a 3-position lock with four (4) functions (locked open/closed, manual open, electronically driven). The USB interface allows the drawer to be connected directly to the computer triggering it to open when needed. Subject article is used as storage for checks, cash, coins, stamps, and other valuable items, providing security and organization in the user’s POS system and has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 40%;"><b>Dimensions (mm) (WxDxH)</b></td> <td style="text-align: center;">410 x 420 x 100</td> </tr> <tr> <td><b>Net Weight (kg)</b></td> <td style="text-align: center;">7.8</td> </tr> <tr> <td><b>Voltage (V)</b></td> <td style="text-align: center;">6/9/12/24</td> </tr> <tr> <td><b>Cable Length (cm)</b></td> <td style="text-align: center;">100</td> </tr> </table> <div style="text-align: right; margin-top: 10px;">  </div>	<b>Dimensions (mm) (WxDxH)</b>	410 x 420 x 100	<b>Net Weight (kg)</b>	7.8	<b>Voltage (V)</b>	6/9/12/24	<b>Cable Length (cm)</b>	100
<b>Dimensions (mm) (WxDxH)</b>	410 x 420 x 100								
<b>Net Weight (kg)</b>	7.8								
<b>Voltage (V)</b>	6/9/12/24								
<b>Cable Length (cm)</b>	100								

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 83.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the heading also includes metal cash or deed boxes (with or without internal compartments). These are portable boxes (incorporating a key-operated or a combination lock), sometimes with double walls, which by virtue of their design, constituent material, etc., offer reasonable protection against theft and fire.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8303.00.00, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem, 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> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p>   <p><b>MARILOU P. MENDOZA</b> Chairperson</p> </div> <div style="display: flex; justify-content: space-around; margin-top: 20px;">  <div style="text-align: center;">   <p>17-00299</p> </div> </div>



2017-08-025 P.7



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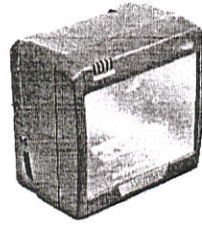
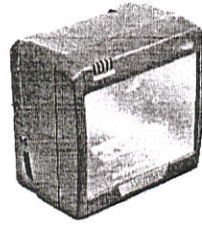
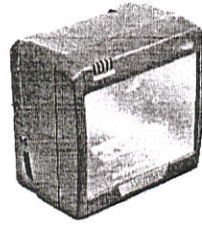
REPUBLIC OF THE PHILIPPINES




## 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 8471.90.10 MFN – Zero ACFTA – Zero		17-226
		3	<b>DATE ISSUED</b>
			<b>AUG 07 2017</b>

4	<b>DESCRIPTION OF GOOD</b>															
	<b>“POSTECH BARCODE SCANNER, Model: PT-BS-9800”</b>															
	Based on the brochure and technical information submitted, subject article is a desktop barcode image scanning device for point of sale (POS) systems. It uses a complementary metal-oxide-semiconductor (CMOS) sensor capable of decoding one-dimensional (1D) and two-dimensional (2D) barcode images. It has the following specifications:															
	<table border="1" style="width: 100%;"> <tr> <td style="width: 35%;"><b>Model No.</b></td> <td style="width: 35%;">PT-BS-9800</td> <td rowspan="7" style="width: 30%; text-align: center;"></td> </tr> <tr> <td><b>Sensor</b></td> <td>Planar CMOS</td> </tr> <tr> <td><b>Sighting Device</b></td> <td>Red LED, 617 nm</td> </tr> <tr> <td><b>Interface</b></td> <td>USB / KB / RS232</td> </tr> <tr> <td><b>Power Input; V</b></td> <td>4 – 5.5</td> </tr> <tr> <td><b>Size (LxWxH); mm</b></td> <td>110 x 100 x 155</td> </tr> <tr> <td><b>Weight; g</b></td> <td>276</td> </tr> </table>	<b>Model No.</b>	PT-BS-9800		<b>Sensor</b>	Planar CMOS	<b>Sighting Device</b>	Red LED, 617 nm	<b>Interface</b>	USB / KB / RS232	<b>Power Input; V</b>	4 – 5.5	<b>Size (LxWxH); mm</b>	110 x 100 x 155	<b>Weight; g</b>	276
<b>Model No.</b>	PT-BS-9800															
<b>Sensor</b>	Planar CMOS															
<b>Sighting Device</b>	Red LED, 617 nm															
<b>Interface</b>	USB / KB / RS232															
<b>Power Input; V</b>	4 – 5.5															
<b>Size (LxWxH); mm</b>	110 x 100 x 155															
<b>Weight; g</b>	276															

5	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 84.71 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the heading includes, among others, optical readers. These do not require the use of special ink. The characters are read directly by a series of photoelectric cells and translated on the binary code principle. This group also includes bar code readers. These machines generally use photosensitive semiconductor devices, e.g., laser diodes, and are used as input units in conjunction with an automatic data processing machine, or with other machines, e.g., cash registers. They are designed for working in the hand, for placing on a table or for fixing to a machine.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8471.90.10 with 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>FOR THE COMMISSION</p> <p> <b>MARILOU P. MENDOZA</b> Chairperson</p>
	  <p>Republic of the Philippines TARIFF COMMISSION 17-00300</p>



2017-08-025 P8



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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>AHTN 8303.00.00</b> <b>MFN - 15% ad valorem</b> <b>ACFTA - Zero</b>	<b>2</b> <b>TCC (AR) NO.</b> <b>17-228</b>
	<b>3</b> <b>DATE ISSUED</b> <b>AUG 07 2017</b>

**4**    **DESCRIPTION OF GOOD**

**“POSTECH POINT OF SALE CASH DRAWER, MODEL: PT-CD-200i”**

Based on the product specifications submitted, subject article is a heavy duty cash drawer, compatible with any point-of-sale solution. It has a dimension of 410 mm (W) x 420 mm (D) x 100 mm (H) with the outer material made of thick gauge cold rolled steel and with a cash tray made of shatter-resistant plastic. It has the following features: removable cash and coin tray (adjustable for coins and bills), adjustable money clip (metal wire grips) and dividers, and two (2) media slots. It operates using a 3-position lock with 4 functions (open/closed locked, manual open, electronically driven) with micro switch. It is compatible with Epson standard Registered Jack 11/12 (RJ11/RJ12) connector.



**5**    **REASONS FOR CLASSIFICATION**

Heading 83.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the heading also includes metal cash or deed boxes (with or without internal compartments). These are portable boxes (incorporating a key-operated or a combination lock), sometimes with double walls, which by virtue of their design, constituent material, etc., offer reasonable protection against theft and fire.

In view thereof, subject article is classified under AHTN 2017 subheading 8303.00.00, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.

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





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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 8303.00.00 MFN – 15% ad valorem ACFTA – Zero		17-233
		<b>3</b>	<b>DATE ISSUED</b>
			<b>AUG 04 2017.</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>								
	<b>“POSTECH POINT-OF-SALE (POS) CASH DRAWER, MODEL: PT-CD-100i”</b>								
	<p>Based on the technical brochure submitted, subject article is a cash drawer consisting of cold rolled steel housing, shatter-resistant plastic cash tray with bill holder, removable coin tray, 3-position lock, micro switch, cable, and serial interface. It operates using a 3-position lock with four (4) functions (locked open/closed, manual open, electronically driven). The serial interface allows the drawer to be connected to the receipt printer triggering it to open when needed. Subject article is used as storage for checks, cash, coins, stamps, and other valuable items, providing security and organization in the user's POS system and has the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td><b>Dimensions (mm) (WxDxH)</b></td> <td style="text-align: center;">410 x 420 x 100</td> </tr> <tr> <td><b>Net Weight (kg)</b></td> <td style="text-align: center;">6.3</td> </tr> <tr> <td><b>Voltage (V)</b></td> <td style="text-align: center;">12/24</td> </tr> <tr> <td><b>Cable Length (cm)</b></td> <td style="text-align: center;">100 - 150</td> </tr> </table>	<b>Dimensions (mm) (WxDxH)</b>	410 x 420 x 100	<b>Net Weight (kg)</b>	6.3	<b>Voltage (V)</b>	12/24	<b>Cable Length (cm)</b>	100 - 150
<b>Dimensions (mm) (WxDxH)</b>	410 x 420 x 100								
<b>Net Weight (kg)</b>	6.3								
<b>Voltage (V)</b>	12/24								
<b>Cable Length (cm)</b>	100 - 150								

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 83.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the heading also includes metal cash or deed boxes (with or without internal compartments). These are portable boxes (incorporating a key-operated or a combination lock), sometimes with double walls, which by virtue of their design, constituent material, etc., offer reasonable protection against theft and fire.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8303.00.00, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem, 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> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p> </div> <div style="margin-top: 20px;"> <p style="text-align: center;">Republic of the Philippines TARIFF COMMISSION 17-00294</p> </div>



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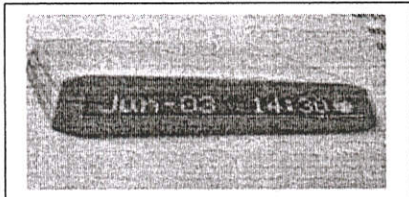
REPUBLIC OF THE PHILIPPINES




TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<p><b>1 AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY</b></p> <p style="text-align: center;">AHTN 8543.70.90G MFN - 1% ad valorem</p>	<p><b>2 TCC (AR) NO.</b></p> <p style="text-align: center;">17-248</p> <p><b>3 DATE ISSUED</b></p> <p style="text-align: center;">AUG 07 2017</p>
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<p><b>4 DESCRIPTION OF GOOD</b></p> <p style="text-align: center;"><b>“UNITAM METER”</b></p> <p>Based on the information submitted, subject article is an electronic device that registers, gathers, and transmits data such as television viewing time, channel being viewed, and viewer. Fitted with a graphic display, this has battery, modem, and module that monitors the audio and video signal of viewing device. Data input in the form of identification codes are gathered from the remote control (not included) and registered in the device. These codes are then transmitted/communicated to the base station. Subject article is a part of a system used for television research activity known as “TV ratings”.</p> <div style="text-align: right;">  </div>
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<p><b>5 REASONS FOR CLASSIFICATION</b></p> <p>Heading 85.43 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers all electrical appliances and apparatus, not falling in any other heading of this Chapter, nor covered more specifically by a heading of any other Chapter of the Nomenclature, nor excluded by the operation of a Legal Note to Section XVI or to this Chapter. The principal electrical goods covered more specifically by other Chapters are electrical machinery of Chapter 84 and certain instruments and apparatus of Chapter 90. Most of the appliances of this heading consist of an assembly of electrical goods or parts (valves, transformers, capacitors, chokes, resistors, etc.) operating wholly electrically.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8543.70.90G with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</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> <div style="text-align: right;"> <p>FOR THE COMMISSION</p>  <p><b>MARILOU P. MENDOZA</b> Chairperson</p> </div> <div style="text-align: left; margin-top: 20px;">   </div>
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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 3402.90.14 MFN - 5% ad valorem ATIGA - Zero		17-262
		<b>3</b>	<b>DATE ISSUED</b>
			<b>AUG 04 2017</b>

**4 DESCRIPTION OF GOOD**

**“CEE BEE® RUG CLEANER”**

Based on the information submitted, subject article is an amber coloured liquid type surface active preparation composed of sodium dodecylbenzenesulfonate (anionic surfactant), isopropanol (solvent), trisodium nitrilotriacetate (chelating agent), and water. Packed in a 25 liter pails, subject article is used as rug cleaner for aircraft.

**5 REASONS FOR CLASSIFICATION**

Heading 34.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers surface-active preparations which include mixtures based on a surface-active agent of Part (I) above (e.g., surface-active preparations containing a proportion of soap, such as alkylbenzenesulphonate with sodium stearate). These various preparations are used for their cleansing, wetting, emulsifying or dispersing properties in many industrial applications.


In view thereof, subject article is classified under AHTN 2017 subheading 3402.90.14 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”.


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  
17-00295



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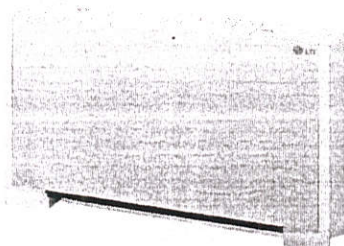
REPUBLIC OF THE PHILIPPINES




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 8415.90.19 MFN - 10% ad valorem AKFTA - Zero		17-318
		3	DATE ISSUED
			AUG 04 2017

4	DESCRIPTION OF GOOD										
	<p><b>“LG® COMMERCIAL AIRCON INDOOR UNITS MODEL: ARNU24GCFA4”</b></p> <p>Based on the brochure and product specifications submitted, subject article is a floor standing (with case) fan coil/evaporator indoor unit of split-type air conditioning systems. The unit houses the fan motor and fan evaporator, with a wireless remote control for temperature control. Subject article is to be connected through electrical wiring and tubing to the outdoor unit, housing the compressor, expansion valve, and condensing coil. It is designed for mounting on floors, with specifications as follows:</p>										
											
	<table border="1"> <thead> <tr> <th>Model</th> <th>Cooling Capacity (kW)</th> <th>Power Input (W)</th> <th>Air Flow Rate (m<sup>3</sup>/min)</th> <th>Dimension (W x H x D) (mm)</th> </tr> </thead> <tbody> <tr> <td>ARNU24GCFA4</td> <td style="text-align: center;">7.1</td> <td style="text-align: center;">80</td> <td style="text-align: center;">14.0 – 18.0</td> <td style="text-align: center;">1345 x 635 x 203</td> </tr> </tbody> </table>	Model	Cooling Capacity (kW)	Power Input (W)	Air Flow Rate (m <sup>3</sup> /min)	Dimension (W x H x D) (mm)	ARNU24GCFA4	7.1	80	14.0 – 18.0	1345 x 635 x 203
Model	Cooling Capacity (kW)	Power Input (W)	Air Flow Rate (m <sup>3</sup> /min)	Dimension (W x H x D) (mm)							
ARNU24GCFA4	7.1	80	14.0 – 18.0	1345 x 635 x 203							

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.15 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 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. They are used for air conditioning offices, homes, and public halls, among others.</p> <p>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. The EN to subheading 8415.90 states that it includes both indoor and outdoor units for split-system air conditioning machines of subheading 8415.10 when presented separately. The units are designed to be connected by electrical wiring and copper tubing through which refrigerant passes between the indoor and outdoor units.</p> <p>In view thereof, subject article is classified under AHTN 2017 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> <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>17-00296</p>