

# Republic of the Philippines Department of Finance

# **BUREAU OF CUSTOMS**

03 October 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 **September 22-26**, **2017**, for various imported articles, and the same were submitted and reviewed by this Office, summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	AHTN 2017 CODE	RATE OF DUTY
17-284	"LEVITON eXtreme® Cat 5e U/UTP Ethernet Cable, UTP5M-MxB Series"	8544.49.13	MFN — Zero ATIGA — Zero* AKFTA — Zero*
17-381	"RENOL GREEN NE61642568GZ 116274-12"	3204.19.00	MFN - 1% Ad Valorem ATIGA - Zero*
17-387	"DILBERRO PERSEIDA CABARNET SAUVIGNON"	2204.21.11	MFN – 7% Ad Valorem
17-388	"CRICK NECK PALE ALE"	2203.00.91	MFN - 15% Ad Valorem
17-389	"DILBERRO PERSEIDA CHARDONNAY SAUVIGNON BLANC"	2204.21.11	MFN – 7% Ad Valorem
17-409	"TOBLERONE CHOCOLATE"	1806.32.00	MFN – 7% Ad Valorem
17- <del>4</del> 21	"BAIC H6 VAN 1.8 GAS"	8702.90.80	MFN – 20% Ad Valorem ACFTA - 20% Ad Valorem*
17-423	"KALIMATE (CALCIUM POLYSTYRENE SULFONATE)"	3004.90.99	MFN – 5% Ad Valorem AJCEPA – Zero* PJEPA – Zero*
17-435	"POSTECH TOUCH SCREEN MONITOR, Model: PT-TS-1500"	8528.52.00A	MFN – Zero ACFTA – Zero*

<sup>\*</sup>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\_10-015p.2



# TARIFF COMMISSION

28 September 2017

COMMISSIONER ISIDRO S. LAPEÑA Bureau of Customs

Port Area, Manila

Dear Commissioner Lapeña:

BY: BUREAU OR CUSTOMS Dides of the Commissioner Incoming December Incoming December Incoming December Incoming Incoming

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. 17-284, 17-381, 17-387, 17-388, 17-389, 17-409, 17-421, 17-423, and 17-435, together with their respective brochures/technical literature, issued from 22 – 26 September 2017.

Thank you.

Very truly yours,

Marilou P. MENDOZA

Chairperson

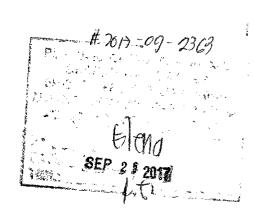
Encl: As stated.

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

AHTN 8544.49.13 MFN – Zero ATIGA – Zero AKFTA – Zero 2 TCC (AR) NO. 17-284

SEP 22 2017

DATE ISSUED

## 4 DESCRIPTION OF GOOD

## "LEVITON eXtreme® Cat 5e U/UTP Ethernet Cable, UTP5M-MxB Series"

Based on the product specifications submitted, subject article is an Ethernet cable made of four (4) twisted pairs of 24 AWG (American Wire Gauge) copper wires individually insulated with dielectric polyethylene and bundled in a 5.2 mm outer diameter CM (chlorinated polyethylene) jacket (UL 444 CM fire rating). It is packed in a box in reels of 305 m length. The cable is suitable for data communication using Power over Ethernet (PoE) technology, rated at 100 W with a maximum operating voltage of 57 V.

## 5 REASONS FOR CLASSIFICATION

Heading 85.44 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided they are insulated, this heading covers electric wire, cable and other conductors (e.g., braids, strip, bars) used as conductors in electrical machinery, apparatus or installations. The heading covers, among others, telecommunications wires and cables (including submarine cables and data transmission wires and cables) which are generally made up of a pair, a quad or a cable core, the whole usually covered with a sheath. A pair or a quad consists of two or four insulated wires, respectively (each wire is made up of a single copper conductor insulated with a coloured material of plastics having a thickness not exceeding 0.5 mm), twisted together. A cable core consists of a single pair or a quad or multiple stranded pairs or quads.

In view thereof, subject article is classified under AHTN 2017 subheading 8544.49.13 with Most Favoured Nation (MFN) rate of duty of zero, and ASEAN Trade in Goods Agreement (ATIGA) and ASEAN-Korea Free Trade Area (AKFTA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms "D" and "AK", respectively.

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











#### REPUBLIC OF THE PHILIPPINES

# TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

## AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY

AHTN 3204.19.00 MFN - 1% ad valorem ATIGA - Zero

2	TCC (AR) NO.	
	17-381	
3	DATE ISSUED	

## 4 DESCRIPTION OF GOOD

#### "RENOL GREEN NE61642568GZ 116274-12"

Based on the certificate of analysis, material composition, and material safety data sheet submitted, subject article is a combination pigment and dye solvent colouring preparation in the form of green liquid. It is composed of solvent yellow 114 (CAS No. 7576-65-0); basic pigment blue 15.1 (CAS No. 147-14-8); glycerides, castor-oil mono-, hydrogenated, acetates (CAS No. 736150-63-3); and white mineral oils, petroleum (CAS No. 8042-47-5). Packed in 15 kg pails, subject article is used as colourant in the plastic industry.

#### 5 REASONS FOR CLASSIFICATION

Note 3 to Chapter 32 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that headings 32.03, 32.04, 32.05 and 32.06 apply also to preparations based on colouring matter (including, in the case of heading 32.06, colouring pigments of heading 25.30 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations.

Heading 32.04 of the AHTN 2017 covers, among others, preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that synthetic organic colouring matter is generally obtained from oils or other products of the distillation of coal tar. The heading applies, *inter alia*, to other preparations based on synthetic organic colouring matter of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations.

In view thereof, subject article is classified under AHTN 2017 subheading 3204.19.00, 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 the 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







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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

AHTN 2204.21.11 MFN - 7% ad valorem

2	TCC (AR) NO.	
	17-387	
3	DATE ISSUED	
	SEP 2 6 2017	

## 4 DESCRIPTION OF GOOD

## "DILBERRO PERSEIDA CABERNET SAUVIGNON"

Based on the certificate of analysis, process flow chart, and product label submitted, subject article is a red still wine, with ruby red colour and a fruit-filled aftertaste. Subject article is made from grapes of the cabernet sauvignon variety, and is produced by fermenting the must of grapes, followed by blending, aging, clarification, and filtration. It is packed in 750 ml glass bottles with an alcoholic strength (by volume) of 12.5%.



#### 5 REASONS FOR CLASSIFICATION

Heading 22.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, wine of fresh grapes, including fortified wines. The pertinent Harmonized System (HS) Explanatory Notes (EN) states that the wine classified in this heading is the final product of the alcoholic fermentation of the must of fresh grapes. The heading includes ordinary wines (red, white or rosé).

In view thereof, subject article is classified under AHTN 2017 subheading 2204.21.11, with a 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









## 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

AHTN 2203.00.91 MFN – 15% ad valorem

2	TCC (AR) NO.
	17-388
3	DATE ISSUED
S	EP 2 6 2017.

#### 4 DESCRIPTION OF GOOD

#### "CRICK NECK PALE ALE"

Based on the certificate of analysis, certificate of process and combination, production process flowchart, and product label submitted, subject article is an alcoholic beverage, straw yellow in colour, with floral, fruity, hoppy aroma. It is produced by brewing malted barley, water, and hops, and subsequent fermentation through the addition of yeast. Containing 4.5% alcohol by volume, subject article is packed in 500 mL glass bottles.



## 5 REASONS FOR CLASSIFICATION

Heading 22.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers beer made from malt. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that beer is an alcoholic beverage obtained by fermenting a liquor (wort) prepared from malted barley or wheat, water and (usually) hops. Certain quantities of non-malted cereals (e.g., maize (corn) or rice) may also be used for the preparation of the liquor (wort). The addition of hops imparts a bitter and aromatic flavour and improves the keeping qualities. Beer may be pale or dark, sweet or bitter, mild or strong. It may be put up in barrels, bottles or in airtight tins and may be marketed as ale, stout, etc.

In view thereof, subject article is classified under AHTN 2017 subheading 2203.00.91, with a Most Favoured Nation (MFN) rate of duty of 15% 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





## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

## AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY

AHTN 2204.21.11 MFN – 7% ad valorem

2 TCC (AR) NO.	
17-389	
3	DATE ISSUED
(	SEP 2 6 2017

#### 4 DESCRIPTION OF GOOD

## "DILBERRO PERSEIDA CHARDONNAY SAUVIGNON BLANC"

Based on the certificate of analysis, certificate of process and combination, flow chart diagram, and photograph of packaging submitted, subject article is a white still wine made from fermented Sauvignon Blanc grape and Chardonnay grape. It has an alcoholic strength of 13% by volume, an aromatic flavour of lemon, white peach, and jasmine, and of a golden-yellow colour with a slight greenish hue. Packed in 750 ml glass bottles, subject article is produced by infusing the grape mass at low temperature until the must is separated, followed by two-stage fermentation.



#### 5 REASONS FOR CLASSIFICATION

Heading 22.04 of of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, wine of fresh grapes, including fortified wines. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that wine of fresh grapes classified in this heading is the final product of the alcoholic fermentation of the must of fresh grapes. The heading includes, among others, ordinary wines (red, white or *rosé*).

In view thereof, subject article is classified under AHTN 2017 subheading 2204.21.11 with a 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









#### 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

AHTN 1806.32.00 MFN - 7% ad valorem

2	TCC (AR) NO.	
	17- 409	
3	DATE ISSUED	

SEP 2 6 2017

## 4 DESCRIPTION OF GOOD

#### "TOBLERONE CHOCOLATE"

Based on the product specifications submitted, subject article is a chocolate bar with honey and almond nougat, in triangular form. Available in 35, 50, 100, 200, 360, and 400 grams packaging, it is mainly composed of sugar, cocoa mass, cocoa butter, honey, almonds, and egg white, among others. Subject article comes in milk chocolate, milk chocolate with fruit and nut, and dark chocolate variants.







## 5 REASONS FOR CLASSIFICATION

Heading 18.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers chocolate and other food preparations containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that chocolate is composed essentially of cocoa paste and sugar or other sweetening matter, usually with the addition of flavouring and cocoa butter; in some cases, cocoa powder and vegetable oil may be substituted for cocoa paste. Milk, coffee, hazelnuts, almonds, orange-peel, etc., are sometimes also added. Chocolate and chocolate goods may be put up either as blocks, slabs, tablets, bars, pastilles, croquettes, granules or powder, or in the form of chocolate products filled with creams, fruits, liqueurs, etc. The heading also includes all sugar confectionery containing cocoa in any proportion (including chocolate nougat), sweetened cocoa powder, chocolate powder, chocolate spreads, and, in general, all food preparations containing cocoa (other than those excluded in the General Explanatory Note to this Chapter).

In view thereof, subject article is classified under AHTN 2017 subheading 1806.32.00, with a 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











#### 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

AHTN 8702.90.80 MFN – 20% ad valorem ACFTA – 20% ad valorem

2	TCC (AR) NO.
	17- 421
3	DATE ISSUED

SEP 22 2017

## 4 DESCRIPTION OF GOOD

#### "BAIC H6 VAN 1.8 GAS"

Based on the technical specifications submitted, subject article is a brand new motorized road vehicle imported completely built-up (CBU). It has the following specifications:

BAIC H6	
Body Type	Van
Engine	1800 cc, Gasoline
Overall Dimension (I x w x h; mm)	4922 x 1834 x 2115
Wheel Base (mm)	3080
Gross Vehicle Weight (kg)	2490
Seating Capacity	11



## 5 REASONS FOR CLASSIFICATION

Heading 87.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers motor vehicles for the transport of ten or more persons, including the driver. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all motor vehicles designed for the transport of ten persons or more (including the driver). The vehicles of this heading may have any type of motor (internal combustion piston engine, electric motor, combination of an internal combustion piston engine and one or more electric motors, etc.).

In view thereof, subject article is classified under AHTN 2017 subheading 8702.90.80, with a Most Favoured Nation (MFN) rate of duty of 20% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 20% ad valorem, 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









#### REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

#### ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

## AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY

AHTN 3004.90.99 MFN - 5% ad valorem AJCEPA - Zero PJEPA - Zero

2	TCC (AR) NO.	
	17-423	
3 DATE ISSUED		

SEP 26 2017

## 4 DESCRIPTION OF GOOD

## "KALIMATE (CALCIUM POLYSTYRENE SULFONATE)"

Based on the product specifications, product catalog, and standard commodity classification document submitted, subject article is a potassium level lowering agent, containing calcium polystyrene sulfonate as active ingredient. It is an odorless and tasteless pale yellowish white to light yellow powder. Packed in a box containing 21 foil sachets (5 grams in each sachet), it is indicated for persons with hyperpotassemia resulting from acute or chronic renal failure by reducing serum potassium levels without significant changes in sodium, phosphate, calcium levels, and body weight. It is also an ideal maintenance therapy, administered at a rate of 15-30 grams per day in 2 to 3 divided doses, to predialysis patients and high risk patients, among others. Each dose should be suspended in 30-50 ml of water and administered orally.

## 5 REASONS FOR CLASSIFICATION

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 (EN) state that this heading covers medicaments consisting of mixed or unmixed products, provided they are, among others, put up in measured doses or in forms such as tablets, ampoules, capsules, cachets, drops or pastilles, medicaments in the form of transdermal administration systems, or small quantities of powder, ready for taking as single doses for therapeutic or prophylactic use. The heading applies to such single doses whether in bulk, in packings for retail sale, etc.

In view thereof, subject article is classified under AHTN 2017 subheading 3004.90.99, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem; and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) and Philippines-Japan Economic Partnership Agreement (PJEPA) rates of duty of zero, subject to Certificate of Origin (CO) Forms "AJ" and "JP", respectively.

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





## 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

AHTN 8528.52.00A MFN - Zero ACFTA - Zero

2	TCC (AR) NO.	
	17-435	
3	DATE ISSUED	
c	ED 9 6 2017	

## 4 DESCRIPTION OF GOOD

## "POSTECH TOUCH SCREEN MONITOR, Model: PT-TS-1500"

Based on the product specifications submitted, subject article is a touch screen monitor housed in an aluminium alloy frame. Compatible with mini and desktop computers, it has a VGA (Video Graphics Array) port and a power input (external adaptor) of 100≈240 V AC - 12 V DC. It has a screen size of 15 inches, comes in black color, weighs 7.3 kg, and measures 260 mm x 410 mm x 430 mm (WxDxH). Subject article is used as a point of sale display, ideal for use in retail boutiques, convenience stores, drugstores, restaurants, fastfood chains, coffee shops, and supermarkets.



## 5 REASONS FOR CLASSIFICATION

Heading 85.28 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, monitors and projectors, not incorporating television reception apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, monitors capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71. These monitors are distinguishable from other types of monitors and from television receivers. The monitors of these group may be characterised by the following features, among others: (1) They do not incorporate a channel selector or video tuner; (2) They are fitted with connectors characteristic of data processing systems (e.g., RS-232C interface, DIN, D-SUB, VGA, DVI, HDMI or DP (display port) connectors); (3) The viewable image of these monitors does not generally exceed 76 cm (30 inches).

In view thereof, subject article is classified under AHTN 2017 subheading 8528.52.00A, 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".

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

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