

2018-01-011



Republic of the Philippines  
Department of Finance

**BUREAU OF CUSTOMS**  
**ASSESSMENT AND OPERATIONS COORDINATING GROUP**  
**IMPORTS AND ASSESSMENT SERVICE**

MANILA 1099  
South Harbor, Gate 3, Port Area, Manila  
Website: [www.customs.gov.ph](http://www.customs.gov.ph), Tel. Nos. 527-4537, 527-1935

**MEMORANDUM:**

**TO :** ALL DISTRICT and SUB-PORT COLLECTORS  
ALL CHIEFS, FORMAL ENTRY DIVISION  
AND FORMAL ENTRY DIVISION PERSONNEL

**THRU :** ATTY. EDWARD JAMES A. DY BUCO  
Deputy Commissioner, AOCC

**FROM :** JEOFFREY C. TACIO  
OIC-Director, IAS

**SUBJECT :** TARIFF COMMISSION CIRCULARS

**Date :** January 12, 2018

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 07 to 27 December 2017, for various imported articles, and the same were submitted and reviewed by this Office, summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	RATE OF DUTY
17-174	"VICTAULIC SUCTION DIFFUSER:SERIES 731-D"	8479.89.40	MFN - 1% Ad Valorem ACFTA- Zero*
17-446	"TOKAI STEEL RIM"	8431.49.90	MFN - 1% Ad Valorem ATIGA - Zero*
17-467	"STANDARD TEXTILE: DUVET INSERT (FEATHER)"	9404.90.90	MFN - 15% Ad Valorem ACFTA - Zero*
17-458	"20' ISO FULL FRAME COLLAR TANK, TYPE UN PORTABLE TANK-T11"	8609.00.10	MFN- 10% Ad Valorem ACFTA - Zero*
17-497	"TOBACOLL 132-2077"	3905.21.00	EXPORT DUTY - Zero
17-499	"KEYTON V60"	8703.22.59	MFN - 30% Ad Valorem ACFTA - 20% Ad Valorem*/ 5% Ad Valorem (2018)
17-500	"JAC S2 MINI"	8703.22.59	MFN - 30% Ad Valorem ACFTA - 20% Ad Valorem*
17-501	"KEYTON M70 CARGO VAN"	8704.31.29	MFN - 30% Ad Valorem ACFTA - 20% Ad Valorem*
17-503	"KEYTON EX80"	8703.22.59	MFN - 30% Ad Valorem ACFTA-20%Ad Valorem*/ 5% Ad Valorem (2018)
17-504	"JAC S5 SUV"	8703.23.66	MFN - 30% Ad Valorem ACFTA - 30% Ad Valorem*
17-505	"JAC S3 SUV"	8703.23.65	MFN - 30% Ad Valorem ACFTA - 30% Ad Valorem*

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17-506	"JAC S7 SUV"	8703.23.66	MFN – 30% Ad Valorem ACFTA – 30% Ad Valorem*
17-507	"JAC J4 SEDAN"	8703.22.47	MFN – 30% Ad Valorem ACFTA – 20% Ad Valorem*
17-508	"JAC S2 SUV"	8703.22.59	MFN – 30% Ad Valorem ACFTA – 20% Ad Valorem*/ 5% Ad Valorem (2018)
17-510	"JAC M5 PASSENGER VAN"	8703.23.72	MFN – 30% Ad Valorem ACFTA – 30% Ad Valorem*
17-511	"JAC M209 (LONG WHEELBASE LONG OVERHANG)"	8702.10.99	MFN – 20% Ad Valorem ACFTA – 20% Ad Valorem*/ 5% Ad Valorem (2018)
17-512	"JAC M3 PASSENGER VAN"	8703.23.71	MFN – 30% Ad Valorem ACFTA – 30% Ad Valorem*
17-513	"KING LONG KINGO 19 PASSENGER VAN"	8702.10.99	MFN – 20% Ad Valorem ACFTA – 20% Ad Valorem*/ 5% Ad Valorem (2018)
17-514	"JAC M209 (SHORT WHEELBASE)"	8702.10.99	MFN – 20% Ad Valorem ACFTA – 20% Ad Valorem*/ 5% Ad Valorem 2018
17-515	"KING LONG KINGO 16 PASSENGER VAN"	8702.10.99	MFN – 20% Ad Valorem ACFTA – 20% Ad Valorem*/ 5% Ad Valorem (2018)
17-517	"KING LONG KINGO S PASSENGER VAN"	8702.10.99	MFN – 20% Ad Valorem ACFTA – 20% Ad Valorem*/ 5% Ad Valorem (2018)
17-519	"NN100 STORAGE CYLINDER 83L"	7311.00.27	MFN – Zero PJEPA – Zero* AJCEPA – Zero*
17-522	"EXTRUDED CEREAL BALL"	1904.10.90	MFN – 15% Ad Valorem ACFTA – Zero*
17-524	"BELVITA BREAKFAST (MILK AND CEREAL)"	1905.31.10	MFN – 15% Ad Valorem ATIGA – Zero*
17-525	"BELVITA BREAKFAST (HONEY & CHOCOLATE)"	1905.31.20	MFN – 15% Ad Valorem ATIGA – Zero*
17-526	"CADBURY DAIRY MILK CASHEW AND COOKIES CHOCOLATE BAR"	1806.32.00	MFN – 7% Ad Valorem ATIGA – Zero*
17-528	"ZACID 6000"	2309.90.20	MFN – Zero ATIGA – Zero*
17-529	"ZAZAFLY"	3808.91.90	MFN – 3% Ad Valorem ACFTA – Zero*
17-530	"ENROZAG 100"	3004.20.91	MFN – 5% Ad Valorem ATIGA – Zero*
17-532	"HALTOX"	2309.90.20	MFN – Zero ATIGA – Zero*
17-533	"ZAZACRON"	3808.91.90	MFN – 3% Ad Valorem ATIGA – Zero*
17-534	"ZAGROVIT BIOTIN 2% S"	2309.90.20	MFN – Zero ATIGA – Zero*
17-535	"ZAGROVIT E 50"	2309.90.20	MFN – Zero ATIGA – Zero*
17-541	"LG 1-WAY CEILING CASSETTE INDOOR UNITS"	8415.90.19	MFN – 10% Ad Valorem AKFTA – Zero*
17-542	"LG MULTI V™ 2-WAY CEILING CASSETTE INDOOR UNITS"	8415.90.19	MFN – 10% Ad Valorem AKFTA – Zero*
17-551	"HISPANIOLA GARNACHA-SYRAH"	2204.21.11	MFN – 7% Ad Valorem
17-553	"JUDGEMENT STOUT"	2203.00.11	MFN – 15% Ad Valorem
17-558	"GOGGINS (INDIAN PALE ALE)"	2203.00.91	MFN – 15% Ad Valorem
17-560	"HAWKEYE STOUT"	2203.00.11	MFN – 15% Ad Valorem
<small>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</small>			

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



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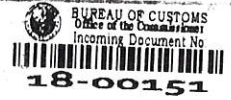
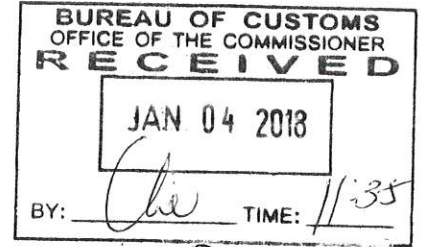
REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

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11-23  
Internal Admin. Group  
Received by: VICKY REYES  
Date: 01-05-18  
Time: 11:45

28 December 2017

**COMMISSIONER ISIDRO S. LAPEÑA**  
Bureau of Customs  
Port Area, Manila



Dear **Commissioner Lapeña**:

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. 17-174, 17-446, 17-458, 17-467, 17-497, 17-499, 17-500, 17-501, 17-503, 17-504, 17-505, 17-506, 17-507, 17-508, 17-510, 17-511, 17-512, 17-513, 17-514, 17-515, 17-517, 17-519, 17-522, 17-524, 17-525, 17-526, 17-528, 17-529, 17-530, 17-532, 17-533, 17-534, 17-535, 17-541, 17-542, 17-551, 17-553, 17-558, and 17-560, together with their respective brochures/technical literature, issued from 07 to 27 December 2017.

Thank you.

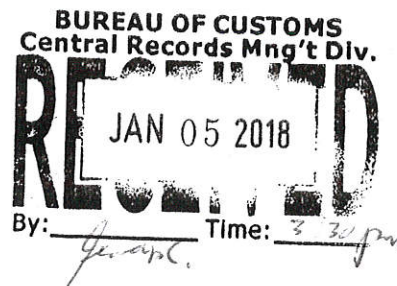
Very truly yours,

*Handwritten signature of MARILOU P. MENDOZA*  
**MARILOU P. MENDOZA**  
Chairperson



Encl: As stated.

cc: The Secretary  
Department of Finance  
Manila



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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

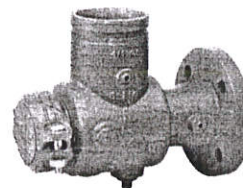
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	AHTN 8479.89.40 MFN – 1% ad valorem ACFTA – Zero	2	TCC (AR) NO.
				17-174
			3	DATE ISSUED
			DEC 27 2017	

4 DESCRIPTION OF GOOD

“VICTAULIC® SUCTION DIFFUSER: SERIES 731-D”

Based on the product description and specifications submitted, subject article is a non-electrically operated device that is designed to be connected to the suction (inlet) side of a water pump (generally centrifugal type). It is fitted with a removable strainer and a diffuser basket within the suction diffuser body. Subject article regulates the fluid's velocity (via perforated cylinder with 4 mm holes) while increasing its static pressure which provides optimum flow condition of the water pump.



5 REASONS FOR CLASSIFICATION

Heading 84.79 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading is restricted to machinery having individual functions, which :

- (a) Is not excluded from this Chapter by the operation of any Section or Chapter Note.
- and (b) Is not covered more specifically by a heading in any other Chapter of the Nomenclature.
- and (c) Cannot be classified in any other particular heading of this Chapter since :
  - (i) No other heading covers it by reference to its method of functioning, description or type.
  - and (ii) No other heading covers it by reference to its use or to the industry in which it is employed.
  - or (iii) It could fall equally well into two (or more) other such headings (general purpose machines).

In view thereof, subject article is classified under AHTN 2017 subheading 8479.89.40, with a Most Favoured Nation (MFN) rate of duty of 1% 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

*Mari Lou 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 8431.49.90 MFN - 1% ad valorem ATIGA - Zero		17-446
		<b>3</b>	<b>DATE ISSUED</b>
			<b>DEC 27 2017</b>

**4 DESCRIPTION OF GOOD**

**“TOKAI STEEL RIM”**

Based on the product brochure and technical specifications submitted, subject article is a steel wheel rim, not fitted with tire. Subject article has the following specifications:

Rim Size	Tire Size	Width (mm)	Center Hole Diameter	Pitch Center Dimension	Stud Diameter	No. of Holes
3.00D-8	5.00-8	76	110	148	14.5	6



**5 REASONS FOR CLASSIFICATION**

Heading 84.31 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that subject to the general provisions regarding the classification of parts, this heading covers parts for use solely or principally with the machinery of headings 84.25 to 84.30.

In view thereof, subject article is classified under AHTN 2017 subheading 8431.49.90, 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**



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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 9404.90.90 MFN – 15% ad valorem ACFTA – Zero		17-467
		<b>3</b>	<b>DATE ISSUED</b>
			<b>DEC 07 2017</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“STANDARD TEXTILE: DUVET INSERT (FEATHER)”</b>
	Based on the duly certified product composition, production process, and sample submitted, subject article is a plain white bedding consisting of soft flat 100% cotton outer fabric filled with 185 gsm white goose down feathers. Subject article measures 213 cm x 232 cm and is typically protected with a removable cover (duvet cover).

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 94.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, articles of bedding and similar furnishing which are sprung or stuffed or internally fitted with any material (cotton, wool, horsehair, down, synthetic fibres, etc.), or are of cellular rubber or plastics (whether or not covered with woven fabric, plastics, etc.). For example, eiderdowns and duvets (whether of down or any other filling).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 9404.90.90, 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>
	<p>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	 



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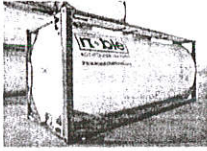
REPUBLIC OF THE PHILIPPINES



TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<p>AHTN 8609.00.10 MFN – 10% ad valorem ACFTA – Zero</p>		17-458	
		3	DATE ISSUED
		DEC 27 2017.	

4	DESCRIPTION OF GOOD						
<p><b>“20’ ISO FULL FRAME COLLAR TANK, TYPE UN PORTABLE TANK-T11”</b></p> <p>Based on the ISO tank container operation safety manual and technical specifications submitted, subject article is a portable insulated steel tank container fitted with valves, fittings, frames, and heating coils. Conforming to ISO standards and other international conventions and regulations, subject article is used for the transport of hazardous and non-hazardous liquids in bulk via multimodal methods (ship cells, road chassis or rail cars). It has the following specifications:</p> <table border="1"> <tr> <td>Frame Dimension (ft) (LxWxH)</td> <td>20 x 8 x 8.6</td> </tr> <tr> <td>Capacity (liter)</td> <td>26,000 (+0/-1%)</td> </tr> <tr> <td>Max. Gross Weight (kg)</td> <td>36,000</td> </tr> </table> 		Frame Dimension (ft) (LxWxH)	20 x 8 x 8.6	Capacity (liter)	26,000 (+0/-1%)	Max. Gross Weight (kg)	36,000
Frame Dimension (ft) (LxWxH)	20 x 8 x 8.6						
Capacity (liter)	26,000 (+0/-1%)						
Max. Gross Weight (kg)	36,000						

5	REASONS FOR CLASSIFICATION
<p>Heading 86.09 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that these containers (including lift vans) are packing receptacles specially designed and equipped for carriage by one or more modes of transport (e.g., road, rail, water or air). They are equipped with fittings (hooks, rings, castors, supports, etc.) to facilitate handling and securing on the transporting vehicle, aircraft or vessel. They are thus suitable for the “door-to-door” transport of goods without intermediate repacking and, being of robust construction, are intended to be used repeatedly. The principal types of container include, among others, containers (generally cylindrical) for the transport of liquids or gases. These containers fall in this heading only if they incorporate a support enabling them to be fitted to any type of transporting vehicle or vessel; otherwise they are classified according to their constituent material.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8609.00.10, with a Most Favoured Nation (MFN) rate of duty of 10% 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> <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>  	

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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 EXPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3905.21.00 Export Duty - Zero		17-497
		<b>3</b>	<b>DATE ISSUED</b>
			DEC 07 2017

**4 DESCRIPTION OF GOOD**

**“TOBACOLL 132-2077”**

Based on the declaration of product composition, packaging material and label information, and sample submitted, subject article is a water-based adhesive in the form of viscous white liquid. It consists of vinyl acetate-ethylene copolymer, water, polyvinyl alcohol, and preservative. Packed in 20 kg plastic containers, it is formulated for cigarette tow anchor application and for the plastic lamination industry.

**5 REASONS FOR CLASSIFICATION**

Note 4 to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that the expression “copolymers” covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.

Furthermore, Note 6(a) to Chapter 39 states that in headings 39.01 to 39.14, the expression “primary forms” applies only to liquids and pastes, including dispersions (emulsions and suspensions) and solutions.

Heading 39.05 of the AHTN 2017 covers, among others, polymers of vinyl acetate or of other vinyl esters, in primary forms. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that polymers of vinyl acetate or of other vinyl esters, of which poly(vinyl acetate) is by far the most important, are not suitable for the manufacture of articles as they are too soft and elastic. They are generally used for the preparation of lacquers, paints, adhesives, finishing or impregnating agents for textiles, etc. Solutions and dispersions (emulsions and suspensions) of poly(vinyl acetate) are used, e.g., as adhesives.

In view thereof, subject article is classified under AHTN 2017 subheading 3905.21.00.

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>
	<b>AHTN 8703.22.59</b> <b>MFN – 30% ad valorem</b> <b>ACFTA – 20% ad valorem / 5% ad valorem (2018)</b>		<b>17-499</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>DEC 27 2017</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>																
	<b>“KEYTON V60”</b>																
	<p>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:</p>																
	<table border="1"> <tr> <td><b>Body Type</b></td> <td>Sports utility vehicle</td> </tr> <tr> <td><b>Engine</b></td> <td>1,500 cc, DVVT gasoline</td> </tr> <tr> <td><b>Drive train</b></td> <td>Front-wheel drive, MT</td> </tr> <tr> <td><b>Overall Dimension (L x W x H; mm)</b></td> <td>4,505 x 1,730 x 1,788</td> </tr> <tr> <td><b>Wheel Base (mm)</b></td> <td>2,721</td> </tr> <tr> <td><b>Gross Vehicle Weight (kg)</b></td> <td>1,850</td> </tr> <tr> <td><b>Seating Capacity</b></td> <td>5/7/8</td> </tr> </table>	<b>Body Type</b>	Sports utility vehicle	<b>Engine</b>	1,500 cc, DVVT gasoline	<b>Drive train</b>	Front-wheel drive, MT	<b>Overall Dimension (L x W x H; mm)</b>	4,505 x 1,730 x 1,788	<b>Wheel Base (mm)</b>	2,721	<b>Gross Vehicle Weight (kg)</b>	1,850	<b>Seating Capacity</b>	5/7/8		
<b>Body Type</b>	Sports utility vehicle																
<b>Engine</b>	1,500 cc, DVVT gasoline																
<b>Drive train</b>	Front-wheel drive, MT																
<b>Overall Dimension (L x W x H; mm)</b>	4,505 x 1,730 x 1,788																
<b>Wheel Base (mm)</b>	2,721																
<b>Gross Vehicle Weight (kg)</b>	1,850																
<b>Seating Capacity</b>	5/7/8																

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>		
	<p>Heading 87.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, motor cars (e.g., limousines, taxis, sports cars and racing cars).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8703.22.59, with a Most Favoured Nation (MFN) rate of duty of 30% 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”. The ACFTA rate of duty will be reduced to 5% ad valorem by 01 January 2018.</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>		
		 Republic of the Philippines <b>TARIFF COMMISSION</b> 17-00512	<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>



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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>AHTN 8703.22.59 MFN – 30% ad valorem ACFTA – 20% ad valorem</p>	<p><b>2   TCC (AR) NO.</b> 17-500</p> <p><b>3   DATE ISSUED</b> DEC 07 2017</p>
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<p><b>4   DESCRIPTION OF GOOD</b></p> <p style="text-align: center;"><b>“JAC S2 MINI”</b></p> <p>Based on the brochure submitted, subject article is a completely built-up (CBU), two-wheel-driven passenger car with a gross vehicle weight of 1,435 kg. It is powered by a gasoline engine with piston displacement of 1,332 cc. Measuring 3,775 mm x 1,685 mm x 1,570 mm (LxWxH), subject article is used for the transport of up to five (5) persons.</p> 
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<p><b>5   REASONS FOR CLASSIFICATION</b></p> <p>Heading 87.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers motor vehicles of various types (including amphibious motor vehicles) designed for the transport of persons; it does not, however, cover the motor vehicles of heading 87.02. The vehicles of this heading may have any type of motor (internal combustion piston engine, electric motor, gas turbine, combination of an internal combustion piston engine and one or more electric motors, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8703.22.59, with a Most Favoured Nation (MFN) rate of duty of 30% 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”.</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>MariLou 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;">         17-00505     </div> </div>
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2018-01-011 P-11



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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.
			17-501
		3	DATE ISSUED
	AHTN 8704.31.29 MFN - 30% ad valorem ACFTA - 20% ad valorem	DEC 07 2017	

4	DESCRIPTION OF GOOD
<p align="center"><b>"KEYTON M70 CARGO VAN"</b></p> <p>Based on the brochure submitted, subject article is a completely built-up (CBU) cargo van with two (2) front seats and a rear cargo area. It is powered by a gasoline engine with piston displacement of 1,250 cc, has a gross vehicle weight of 1,850 kg, and measures 4,071 mm x 1,677 mm x 1,902 mm (LxWxH). Subject article is used for the transport of goods.</p> <div style="display: flex; justify-content: space-around;">   </div>	

5	REASONS FOR CLASSIFICATION
<p>Heading 87.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers motor vehicles for the transport of goods. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers in particular, among others, ordinary lorries (trucks) and vans (flat, tarpauline-covered, closed, etc.); delivery trucks and vans of all kinds.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8704.31.29 with a Most Favoured Nation (MFN) rate of duty of 30% 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".</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 align="right">FOR THE COMMISSION</p> <p align="right"><i>Mari Lou P. Mendoza</i></p> <p align="right"><b>MARILOU P. MENDOZA</b> Chairperson</p> <div style="display: flex; justify-content: space-between; align-items: center;">  <div style="text-align: center;">         17-00506     </div> </div>	






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>
	<b>AHTN 8703.22.59</b> <b>MFN - 30% ad valorem</b> <b>ACFTA - 20% ad valorem / 5% ad valorem (2018)</b>		<b>17-503</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>DEC 27 2017</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“KEYTON EX80”</b>
	<p>Based on the brochure and technical information submitted, subject article is a completely built-up (CBU) passenger car with a gross vehicle weight of 1,850 kg and with rear wheel drive. It is powered by a gasoline engine with piston displacement of 1,500 cc. Measuring 4,397 mm x 1,730 mm x 1,764 mm (LxWxH), subject article is used for the transport of up to eight (8) persons.</p>
	

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
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Heading 87.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers motor vehicles of various types (including amphibious motor vehicles) designed for the transport of persons; it does not, however, cover the motor vehicles of heading 87.02. The vehicles of this heading may have any type of motor (internal combustion piston engine, electric motor, gas turbine, 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 8703.22.59 with a Most Favoured Nation (MFN) rate of duty of 30% 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”. The ACFTA rate of duty will be reduced to 5% ad valorem effective 01 January 2018.

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





2018-01-011 P.14



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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</b> AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY</p> <p style="text-align: center;"><b>AHTN 8703.23.65</b>  <b>MFN – 30% ad valorem</b>  <b>ACFTA – 30% ad valorem</b></p>	<p><b>2</b> TCC (AR) NO.</p> <p style="text-align: center;"><b>17- 505</b></p> <p><b>3</b> DATE ISSUED</p> <p style="text-align: center;"><b>DEC 07 2017</b></p>
---	--

**4** DESCRIPTION OF GOOD

**“JAC S3 SUV”**

Based on the product specifications submitted, subject article is a two-wheel-driven, completely built-up (CBU) sports utility vehicle (SUV) with a gross vehicle weight of 1,595 kg. It is powered by a gasoline engine with cylinder capacity of 1,590 cc. Measuring 4,325 mm x 1,765 mm x 1,660 mm (LxWxH), subject article is designed for the transport of up to five (5) persons.



**5** REASONS FOR CLASSIFICATION

Heading 87.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers motor vehicles of various types (including amphibious motor vehicles) designed for the transport of persons; it does not, however, cover the motor vehicles of heading 87.02. The vehicles of this heading may have any type of motor (internal combustion piston engine, electric motor, gas turbine, 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 8703.23.65, with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 30% 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

**MARILOU P. MENDOZA**  
Chairperson



Republic of the Philippines  
TARIFF COMMISSION



17-00507



2018-01-01 P.15



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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 8703.23.66		17-506
	MFN - 30% ad valorem	<b>3</b>	<b>DATE ISSUED</b>
	ACFTA - 30% ad valorem		DEC 27 2017

**4 DESCRIPTION OF GOOD**

**“JAC S7 SUV”**

Based on the product specifications submitted, subject article is a completely built-up (CBU), two-wheel-driven sports utility vehicle (SUV). It is powered by a gasoline engine with cylinder capacity of 1,997 cc. Subject article has overall dimensions of 4,790 mm x 1,900 mm x 1,760 mm (LxWxH) and is designed for the transport of up to seven (7) persons.



**5 REASONS FOR CLASSIFICATION**

Heading 87.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers motor vehicles of various types (including amphibious motor vehicles) designed for the transport of persons; it does not, however, cover the motor vehicles of heading 87.02. The vehicles of this heading may have any type of motor (internal combustion piston engine, electric motor, gas turbine, 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 8703.23.66, with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 30% 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

*MariLou P. Mendoza*

**MARILOU P. MENDOZA**  
Chairperson



Republic of the Philippines  
TARIFF COMMISSION



17-00515



2018-01-01 P.14



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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 8703.22.47</b> <b>MFN – 30% ad valorem</b> <b>ACFTA – 20% ad valorem</b>	<b>2</b> <b>TCC (AR) NO.</b>  <b>17-507</b>
	<b>3</b> <b>DATE ISSUED</b>  <b>DEC 07 2017</b>

**4**    **DESCRIPTION OF GOOD**

**“JAC J4 SEDAN”**

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

JAC J4 Sedan		
Body Type	Sedan	
Engine	1499 cc, VVT Gasoline	
Overall Dimension (l x w x h; mm)	4435 x 1725 x 1505	
Wheel Base (mm)	2560	
Gross Vehicle Weight (kg)	1485	
Seating Capacity	5	

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

Heading 87.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, motor cars (e.g., limousines, taxis, sports cars and racing cars).

In view thereof, subject article is classified under AHTN 2017 subheading 8703.22.47, with a Most Favoured Nation (MFN) rate of duty of 30% 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

*MariLou P. Mendoza*

**MARILOU P. MENDOZA**  
Chairperson



Republic of the Philippines  
**TARIFF COMMISSION**



17-00508



2018-01-01 P.17



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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>AHTN 8703.22.59 MFN – 30% ad valorem ACFTA – 20% ad valorem / 5% ad valorem (2018)</p>		17-508	
		3	DATE ISSUED
		DEC 27 2017	

4	DESCRIPTION OF GOOD
<p style="text-align: center;"><b>“JAC S2 SUV”</b></p> <p>Based on the product specifications submitted, subject article is a completely built-up (CBU), two-wheel-driven sports utility vehicle (SUV) with a gross vehicle weight of 1,550 kg. It is powered by a gasoline engine with cylinder capacity of 1,499 cc. Subject article has overall dimensions of 4,135 mm x 1,750 mm x 1,550 mm (LxWxH) and is designed for the transport of up to five (5) persons.</p>	



5	REASONS FOR CLASSIFICATION
<p>Heading 87.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers motor vehicles of various types (including amphibious motor vehicles) designed for the transport of persons; it does not, however, cover the motor vehicles of heading 87.02. The vehicles of this heading may have any type of motor (internal combustion piston engine, electric motor, gas turbine, combination of an internal combustion piston engine and one or more electric motors, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8703.22.59, with a Most Favoured Nation (MFN) rate of duty of 30% 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”. The ACFTA rate of duty will be reduced to 5% ad valorem by 01 January 2018.</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>	

FOR THE COMMISSION

*Signature*  
**MARILOU P. MENDOZA**  
Chairperson



Republic of the Philippines  
TARIFF COMMISSION



17-00516



2018-01-01 P.18



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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<p>1 AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY</p> <p>AHTN 8703.23.72 MFN - 30% ad valorem ACFTA - 30% ad valorem</p>	<p>2 TCC (AR) NO. 17-510</p> <p>3 DATE ISSUED DEC 27 2017</p>
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<p>4. DESCRIPTION OF GOOD</p> <p style="text-align: center;"><b>“JAC M5 PASSENGER VAN”</b></p> <p>Based on the technical brochure submitted, subject article is a completely built-up (CBU), front-wheel-driven van with gross vehicle weight of 2,800 kg. It is powered by a gasoline engine with piston displacement of 1,997 cc. Measuring 5,100 mm x 1,840 mm x 1,970 mm (LxWxH), subject article is used for the transport of up to seven (7) persons.</p> 
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<p>5 REASONS FOR CLASSIFICATION</p> <p>Heading 87.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers motor vehicles of various types (including amphibious motor vehicles) designed for the transport of persons; it does not, however, cover the motor vehicles of heading 87.02. The vehicles of this heading may have any type of motor (internal combustion piston engine, electric motor, gas turbine, combination of an internal combustion piston engine and one or more electric motors, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8703.23.72, with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem, and ASEAN-China Free Trade Area (ACFTA) rate of duty of 30% ad valorem, 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> <p style="text-align: right;"><i>MariLou P. Mendoza</i> <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>        17-00517     </div> </div>
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2018-01-01 P.19

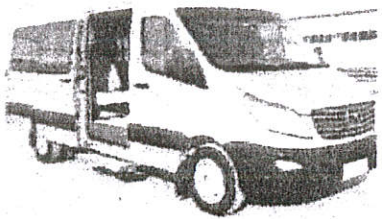




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REPUBLIC OF THE PHILIPPINES

**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>
	<b>AHTN 8702.10.99</b> <b>MFN - 20% ad valorem</b> <b>ACFTA - 20% ad valorem / 5% ad valorem (2018)</b>		<b>17-511</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>DEC 27 2017.</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>														
	<b>“JAC M209 (LONG WHEELBASE LONG OVERHANG)”</b>  Based on the brochure and technical information submitted, subject article is a completely built-up (CBU) motor vehicle with long wheelbase and long overhang. It has the following specifications:														
	<table border="1" style="margin: auto;"> <thead> <tr> <th colspan="2" style="text-align: center;">JAC M209</th> </tr> </thead> <tbody> <tr> <td>Body Type</td> <td>Passenger Van</td> </tr> <tr> <td>Engine</td> <td>2,771 cc, diesel</td> </tr> <tr> <td>Overall Dimension (LxWxH; mm)</td> <td>5,995 x 2,098 x 2,645</td> </tr> <tr> <td>Wheel Base (mm)</td> <td>3,570</td> </tr> <tr> <td>Gross Vehicle Weight (kg)</td> <td>3,950</td> </tr> <tr> <td>Seating Capacity</td> <td>16/17/18</td> </tr> </tbody> </table>	JAC M209		Body Type	Passenger Van	Engine	2,771 cc, diesel	Overall Dimension (LxWxH; mm)	5,995 x 2,098 x 2,645	Wheel Base (mm)	3,570	Gross Vehicle Weight (kg)	3,950	Seating Capacity	16/17/18
JAC M209															
Body Type	Passenger Van														
Engine	2,771 cc, diesel														
Overall Dimension (LxWxH; mm)	5,995 x 2,098 x 2,645														
Wheel Base (mm)	3,570														
Gross Vehicle Weight (kg)	3,950														
Seating Capacity	16/17/18														
															

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>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.).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8702.10.99 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”. The ACFTA rate of duty will be reduced to 5% ad valorem by 01 January 2018.</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>Mari Lou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> Chairperson</p>
	  Republic of the Philippines <b>TARIFF COMMISSION</b> 17-00518



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2018-01-01 P. 20



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	<p>AHTN 8703.23.71</p> <p>MFN - 30% ad valorem</p> <p>ACFTA - 30% ad valorem</p>	2	TCC (AR) NO.
				17-512
			3	DATE ISSUED
			DEC 27 2017	

**4 DESCRIPTION OF GOOD**

**"JAC M3 PASSENGER VAN"**

Based on the technical brochure submitted, subject article is a completely built-up (CBU), front-wheel-driven van with gross vehicle weight of 2,195 kg. It is powered by a gasoline engine with piston displacement of 1,590 cc. Measuring 4,645 mm x 1,740 mm x 1,900 mm (LxWxH), subject article is used for the transport of up to eight (8) persons.



**5 REASONS FOR CLASSIFICATION**

Heading 87.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers motor vehicles of various types (including amphibious motor vehicles) designed for the transport of persons; it does not, however, cover the motor vehicles of heading 87.02. The vehicles of this heading may have any type of motor (internal combustion piston engine, electric motor, gas turbine, 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 8703.23.71, with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem, and ASEAN-China Free Trade Area (ACFTA) rate of duty of 30% 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

*MariLou P. Mendoza*

**MARILOU P. MENDOZA**  
Chairperson



Republic of the Philippines  
TARIFF COMMISSION





2018-01-011 P. 21



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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>
	<b>AHTN 8702.10.99</b>		<b>17- 513</b>
	<b>MFN – 20% ad valorem</b>	<b>3</b>	<b>DATE ISSUED</b>
	<b>ACFTA – 20% ad valorem/ 5% ad valorem (2018)</b>	<b>DEC 27 2017.</b>	

**4** **DESCRIPTION OF GOOD**

**“KING LONG KINGO 19 PASSENGER VAN”**

Based on the product specifications submitted, subject article is a completely built-up (CBU) passenger van with a gross vehicle weight of 3,410 kg. It is powered by a diesel engine with cylinder capacity of 2,500 cc. Measuring 5,420 mm x 1,880 mm x 2,285 mm (LxWxH), subject article is designed for the transport of up to 19 persons.



**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 8702.10.99, 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”. The ACFTA rate of duty will be reduced to 5% ad valorem by 01 January 2018.

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

*Handwritten signature of MariLou P. Mendoza*

**MARILOU P. MENDOZA**  
Chairperson





2018-01-01 P. 22



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

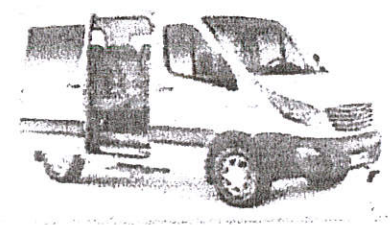
Pursuant to Section 1100 of RA 10863 (CMTA)

<p><b>1   AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY</b></p> <p style="text-align: center;">AHTN 8702.10.99 MFN - 20% ad valorem ACFTA - 20% ad valorem / 5% ad valorem (2018)</p>	<p><b>2   TCC (AR) NO.</b></p> <p style="text-align: center;">17-514</p> <p><b>3   DATE ISSUED</b></p> <p style="text-align: center;">DEC 27 2017.</p>
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**4 | DESCRIPTION OF GOOD**

**“JAC M209 (SHORT WHEELBASE)”**

Based on the product specifications submitted, subject article is a passenger van with seating capacity of up to 12 persons. It is powered by a diesel engine with piston displacement of 2,771 cc. It has a sliding door on one side and is fitted with glass doors on its sides and at the rear part. With overall dimension of 4,900 mm x 2,080 mm x 2,340 mm (LxWxH) and gross vehicle weight of 3,510 kg, subject article is to be imported as completely built-up (CBU) unit.



**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 8702.10.99, 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”. The ACFTA rate of duty will be reduced to 5% ad valorem by 01 January 2018.

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



17-00521



2018-01-011 P-23



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TARIFF COMMISSION  
ADVANCE RULING ON TARIFF CLASSIFICATION


Pursuant to Section 1100 of RA 10863 (CMTA)

<p><b>1</b>   <b>AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY</b></p> <p style="text-align: center;">AHTN 8702.10.99 MFN – 20% ad valorem ACFTA – 20% ad valorem / 5% ad valorem (2018)</p>	<p><b>2</b>   <b>TCC (AR) NO.</b></p> <p style="text-align: center;">17- 515</p> <p><b>3</b>   <b>DATE ISSUED</b></p> <p style="text-align: center;">DEC 27 2017</p>
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**4** | **DESCRIPTION OF GOOD**

**“KING LONG KINGO 16 Passenger Van”**

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 :

Body Type	passenger van	
Engine	DK4B1 2500 cc, diesel	
Overall Dimension (L x W x H; mm)	5420 x 1880 x 2285	
Wheel Base (mm)	3110	
Gross Vehicle Weight (kg)	3380	
Seating Capacity	16	

**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 8702.10.99, 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”. The ACFTA rate of duty will be reduced to 5% ad valorem by 01 January 2018.

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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2018-01-03 P.24



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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>AHTN 8702.10.99 MFN - 20% ad valorem ACFTA - 20% ad valorem / 5% ad valorem (2018)</p>		17-517	3
		DATE ISSUED <b>DEC 27 2017.</b>	

4 DESCRIPTION OF GOOD

“KING LONG KINGO S Passenger Van”

Based on the brochure submitted, subject article is a completely built-up (CBU) passenger van with a gross vehicle weight of 3,150 kg. It is powered by a diesel engine with piston displacement of 2,500 cc. Measuring 4,880 mm x 1,700 mm x 2,150 mm (LxWxH), subject article is used for the transport of up to fifteen (15) persons.



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 internal combustion piston engine and one or more electric motors, etc.).

In view thereof, subject article is classified under AHTN 2017 subheading 8702.10.99 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”. The ACFTA rate of duty will be reduced to 5% ad valorem by 01 January 2018.

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





2018-01-011 P.25



*Jose*  
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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 7311.00.27 MFN - Zero PJEPA - Zero AJCEPA - Zero		17-519
		<b>3</b>	<b>DATE ISSUED</b>
			<b>DEC 27 2017</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>										
	<b>“NN100 STORAGE CYLINDER 83L”</b>										
	Based on the technical drawing submitted, subject article is a seamless cylinder container made from chromium-molybdenum (Cr-Mo) alloy steel. It is fitted with a gas cylinder valve conforming to JIS (Japanese Industrial Standards) C3771, and steel cap conforming to JIS STK400. Designed for the storage of nitrogen (N <sub>2</sub> ) gas used for fire suppression, subject article has the following specifications:										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">Test Pressure</th> <th style="width: 20%;">Cylinder Capacity</th> <th style="width: 25%;">Max. Filling Volume of N<sub>2</sub></th> <th style="width: 25%;">Max. Filling Pressure</th> <th style="width: 15%;">Tare Weight</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">50.0 MPa</td> <td style="text-align: center;">83 liters</td> <td style="text-align: center;">20.3 m<sup>3</sup> (at 20° C°)</td> <td style="text-align: center;">30.0 MPa (at 35° C°)</td> <td style="text-align: center;">109 kg</td> </tr> </tbody> </table>	Test Pressure	Cylinder Capacity	Max. Filling Volume of N <sub>2</sub>	Max. Filling Pressure	Tare Weight	50.0 MPa	83 liters	20.3 m <sup>3</sup> (at 20° C°)	30.0 MPa (at 35° C°)	109 kg
Test Pressure	Cylinder Capacity	Max. Filling Volume of N <sub>2</sub>	Max. Filling Pressure	Tare Weight							
50.0 MPa	83 liters	20.3 m <sup>3</sup> (at 20° C°)	30.0 MPa (at 35° C°)	109 kg							



**5 REASONS FOR CLASSIFICATION**

Heading 73.11 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers containers for compressed or liquefied gas, of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers containers of any capacity used for the transport or storage of compressed or liquefied gases (e.g., helium, oxygen, argon, hydrogen, acetylene, carbon dioxide or butane). These containers may be fitted with control, regulating and measuring devices such as valves, taps, pressure gauges, level indicators, etc.

In view thereof, subject article is classified under AHTN 2017 subheading 7311.00.27, with a Most Favoured Nation (MFN) rate of duty of zero; and Philippines-Japan Economic Partnership Agreement (PJEPA) and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “JP” or “AJ”, 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

17-00524

*Lie 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)

<p><b>1 AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY</b></p> <p>AHTN 1904.10.90 MFN – 15% ad valorem ACFTA – Zero</p>	<p><b>2 TCC (AR) NO.</b> 17- 522</p> <p><b>3 DATE ISSUED</b> DEC 27 2017</p>
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**4 DESCRIPTION OF GOOD**

**“EXTRUDED CEREAL BALL”**

Based on the product specification sheet, process flow chart, and sample submitted, subject article is an off-white to yellow ellipsoidal-shaped, crispy cereal with characterized cereal aroma. It is produced by mixing rice, tapioca starch, sugar, corn oil, and calcium carbonate followed by grinding, mixing and stirring, puffing and extrusion, baking, and sifting. Packed in 10 kilogram polyethylene bags with outer carton, subject article is recommended to be used for ice cream and ice confectionery.

**5 REASONS FOR CLASSIFICATION**

Heading 19.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group covers a range of food preparations made from cereal grains (maize, wheat, rice, barley, etc.) which have been made crisp by swelling or roasting. They are mainly used, with or without milk, as breakfast foods. Salt, sugar, molasses, malt extract, fruit or cocoa (see Note 3 and the General Explanatory Note to this Chapter), etc., may have been added during or after their manufacture.

In view thereof, subject article is classified under AHTN 2017 subheading 1904.10.90, 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**  
Chairperson



17-00525



2018-01-011 P. 27



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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 1905.31.10 MFN - 15% ad valorem ATIGA - Zero	2	TCC (AR) NO.
				17-524
			3	DATE ISSUED
			DEC 27 2017	

4 DESCRIPTION OF GOOD

**"BELVITA BREAKFAST (MILK AND CEREAL)"**

Based on the duly certified product summary report and sample submitted, subject articles are biscuits in which more than 50% of the products by weight consist of wheat flour, sugar, and non-hydrogenated vegetable oils. Other ingredients include rolled oats, vitamins and minerals, milk solids, raising/ leavening agents, salt, emulsifiers, flavours, wheat bran, wheat germ, and acidity regulator. These biscuits are individually wrapped in metalized plastic packs with a net weight of 20 grams, and then packed in a box containing four (4) pieces and eight (8) pieces.



5 REASONS FOR CLASSIFICATION

Heading 19.05 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, among others, biscuits. There are various types of biscuits including sweet biscuits which are fine bakers' wares with long-keeping qualities and a base of flour, sugar or other sweetening matter and fat (these ingredients constituting at least 50 % of the product by weight), whether or not containing added salt, almonds, hazelnuts, flavouring, chocolate, coffee, etc. The water content of the finished product must be 12 % or less by weight and the maximum fat content 35 % by weight (fillings and coatings are not to be taken into consideration in determining these contents). Commercial biscuits are not usually filled, but they may sometimes contain a solid or other filling (sugar, vegetable fat, chocolate, etc.). They are almost always industrially manufactured products.

In view thereof, subject articles are classified under AHTN 2017 subheading 1905.31.10 with a Most Favoured Nation (MFN) rate of duty of 15% 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



Republic of the Philippines  
TARIFF COMMISSION



17-00526

*Mari Lou P. Mendoza*  
**MARILOU P. MENDOZA**  
Chairperson



2018-01-011 P-28



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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>	<p style="text-align: center;">AHTN 1905.31.20 MFN – 15% ad valorem ATIGA – Zero</p>	2	<b>TCC (AR) NO.</b>
				17- 525
			3	<b>DATE ISSUED</b>
			DEC 27 2017	

**4 DESCRIPTION OF GOOD**

**“BELVITA BREAKFAST (HONEY & CHOCOLATE)”**

Based on the product summary report and sample submitted, subject article is a honey and chocolate flavoured biscuit made of wheat flour, rolled oats, vegetable oils, sugar, chocolate chips, milk solids, vitamins and minerals, leavening agent, salt, honey, emulsifiers, flavours, wheat bran, wheat germ, and acidity regulator. It is individually wrapped in metalized plastic packs with a net weight of 20 grams and packed in 80 gram and 160 gram carton packs.



**5 REASONS FOR CLASSIFICATION**

Heading 19.05 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, among others, biscuits. There are various types of biscuits including sweet biscuits, which are fine bakers' wares with long-keeping qualities and a base of flour, sugar or other sweetening matter and fat (these ingredients constituting at least 50 % of the product by weight), whether or not containing added salt, almonds, hazelnuts, flavouring, chocolate, coffee, etc. The water content of the finished product must be 12 % or less by weight and the maximum fat content 35 % by weight (fillings and coatings are not to be taken into consideration in determining these contents). Commercial biscuits are not usually filled, but they may sometimes contain a solid or other filling (sugar, vegetable fat, chocolate, etc.). They are almost always industrially manufactured products.

In view thereof, subject article is classified under AHTN 2017 subheading 1905.31.20, with a Most Favoured Nation (MFN) rate of duty of 15% 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

*Mari Lou P. Mendoza*  
**MARILOU P. MENDOZA**  
Chairperson





2018-01-011 P. 30



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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 2309.90.20 MFN - Zero ATIGA - Zero		17-528
		<b>3</b>	<b>DATE ISSUED</b>
			<b>DEC 27 2017</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“ZACID 6000”</b>
	Based on the product catalog, product specifications, and certificate of formula submitted, subject article is an acidifier and mold inhibitor for animal feeds. It is in the form of white powder, containing formic acid, propionic acid, phosphoric acid, citric acid, lactic acid, and calcium salts as carrier. Packed in 25 kg bags, subject article is added at a rate of 0.50-3.0 kg/MT of feed for poultry and 1.0-5.0 kg/MT of feed for swine.

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 23.09 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, preparations for use in making the complete feeds or supplementary feeds. These preparations, known in trade as “premixes”, are, generally speaking, compound compositions consisting of a number of substances (sometimes called additives) the nature and proportions of which vary according to the animal production required. These substances are, among others, those designed to preserve the feeding stuffs (particularly the fatty components) until consumption by the animal: stabilisers, anti-oxidants, etc.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero 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>Mari Lou P. Mendoza</i></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	  <p>Republic of the Philippines <b>TARIFF COMMISSION</b> 17-00529</p>



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**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 3808.91.90 MFN – 3% ad valorem ATIGA – Zero		17- 529
		<b>3</b>	<b>DATE ISSUED</b>
			<b>DEC 27 2017.</b>

**4 DESCRIPTION OF GOOD**

**“ZAZAFLY”**

Based on the brochure, product specifications, and certificate of chemical composition submitted, subject article is an insecticide in the form of granules containing azamethiphos (active ingredient) and sugar (attractant). Available in 500 gram, 1 kilogram, and 5 kilogram packs, subject article is used as a dry bait or oral poison for the control of flies and cockroaches in swine and poultry farms.

**5 REASONS FOR CLASSIFICATION**

Heading 38.08 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a range of products intended to destroy pathogenic germs, insects (mosquitoes, moths, Colorado beetles, cockroaches, etc.), mosses and moulds, weeds, rodents, wild birds, etc. These insecticides, disinfectants, herbicides, fungicides, etc., are applied by spraying, dusting, sprinkling, coating, impregnating, etc., or may necessitate combustion. They achieve their results by nerve-poisoning, by stomach-poisoning, by asphyxiation or by odour, etc. The products of heading 38.08 include, among others, insecticides. Insecticides include not only products for killing insects, but also those having a repellent or attractant effect. The products may be in a variety of forms such as sprays or blocks (against moths), oils or sticks (against mosquitoes), powder (against ants), strips (against flies), cyanogen gas absorbed in diatomite or paperboard (against fleas and lice). Many insecticides are characterised by their mode of action or method of use. Among these are attractants which are used to attract insects to traps or poisoned baits.

In view thereof, subject article is classified under AHTN 2017 subheading 3808.91.90, with a Most Favoured Nation (MFN) rate of duty of 3% 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)

<b>1</b>	<b>AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3004.20.91</b>		<b>17-530</b>
	<b>MFN – 5% ad valorem</b>	<b>3</b>	<b>DATE ISSUED</b>
	<b>ATIGA - Zero</b>		<b>DEC 27 2017</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“ENROZAG 100”</b>
	<p>Based on the duly certified product composition, product specifications, and brochure submitted, subject article is a clear yellow oral liquid antibiotic preparation, containing enrofloxacin and water. It is used for the treatment of respiratory, gastrointestinal, and urinary tract infections in poultry caused by Campylobacter, Escherichia coli, Haemophilus, Mycoplasma, Pasteurella, Salmonella spp., and other micro-organisms sensitive to enrofloxacin. Packed in 1 liter bottles and 5 liter containers, subject article is administered at a rate of 1-2 ml per 2 liters of drinking water for three (3) consecutive days or for five (5) consecutive days in case of Salmonellosis.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Note (g) of the Harmonized System (HS) Explanatory Notes (EN) 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 and 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 EN state that this heading covers medicaments consisting of mixed or unmixed products, provided they are, among others, 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>Mari Lou P. Mendoza</i></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	 



2018-01-011 P.33



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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>
<p>AHTN 2309.90.20</p> <p>MFN - Zero</p> <p>ATIGA - Zero</p>	

<b>2</b>	<b>TCC (AR) NO.</b>
17-532	
<b>3</b>	<b>DATE ISSUED</b>
DEC 27 2017.	

**4 DESCRIPTION OF GOOD**

**“HALTOX”**

Based on the brochure, certificate of formula, and product specifications submitted, subject article is an antioxidant preparation for animal feeds composed of BHT (butylated hydroxytoluene), BHA (butylated hydroxyanisole), ethoxyquin, citric acid, and zeolite. It is in the form of a light brown powder formulated to control the oxidation of fats, oils, and other unstable substrates occurring in feeds and feed ingredients. To be imported in 20 kg bags, subject article is added at a rate of 125 g to 500 g per metric ton of animal feed.

**5 REASONS FOR CLASSIFICATION**

Heading 23.09 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, preparations for use in making the complete feeds or supplementary feeds. These preparations, known in trade as “premixes”, are, generally speaking, compound compositions consisting of a number of substances (sometimes called additives) the nature and proportions of which vary according to the animal production required. These substances are, among others, those designed to preserve the feeding stuffs (particularly the fatty components) until consumption by the animal: stabilisers, anti-oxidants, etc.

In view thereof, subject article is classified under AHTN 2017 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero 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



Republic of the Philippines  
TARIFF COMMISSION



17-00532

*Mari Lou P. Mendoza*  
**MARILOU P. MENDOZA**  
Chairperson



2018-01-011 R34



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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>AHTN 3808.91.90 MFN – 3% ad valorem ATIGA – Zero</p>	<p><b>2 TCC (AR) NO.</b> 17- 533</p> <p><b>3 DATE ISSUED</b> DEC 27 2017</p>
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**4 DESCRIPTION OF GOOD**

**“ZAZACRON”**

Based on the brochure, product specifications, and certificate of chemical composition submitted, subject article is an insecticide in the form of white fine powder containing azamethiphos (active ingredient) and sugar (attractant). To be imported in 500 gram bottles, subject article is dissolved in water and used as spray or paint for the control of flies and cockroaches in swine and poultry farms.

**5 REASONS FOR CLASSIFICATION**

Heading 38.08 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a range of products intended to destroy pathogenic germs, insects (mosquitoes, moths, Colorado beetles, cockroaches, etc.), mosses and moulds, weeds, rodents, wild birds, etc. These insecticides, disinfectants, herbicides, fungicides, etc., are applied by spraying, dusting, sprinkling, coating, impregnating, etc., or may necessitate combustion. They achieve their results by nerve-poisoning, by stomach-poisoning, by asphyxiation or by odour, etc. The products of heading 38.08 include, among others, insecticides. Insecticides include not only products for killing insects, but also those having a repellent or attractant effect. The products may be in a variety of forms such as sprays or blocks (against moths), oils or sticks (against mosquitoes), powder (against ants), strips (against flies), cyanogen gas absorbed in diatomite or paperboard (against fleas and lice). Many insecticides are characterised by their mode of action or method of use. Among these are attractants which are used to attract insects to traps or poisoned baits.

In view thereof, subject article is classified under AHTN 2017 subheading 3808.91.90, with a Most Favoured Nation (MFN) rate of duty of 3% 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



2018-01-011 P-35



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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 2309.90.20 MFN - Zero ATIGA - Zero		17-534
		<b>3</b>	<b>DATE ISSUED</b>
			<b>DEC 27 2017</b>

**4 DESCRIPTION OF GOOD**

**“ZAGROVIT BIOTIN 2% S”**

Based on the duly certified product composition, product specifications, and brochure submitted, subject article is a feed supplement for the prevention of biotin deficiency in poultry, cattle and swine. It is in the form of white fine powder containing biotin and maltodextrin (carrier), and is added at a rate of 5-20 mg per kg of feed. Subject article is packed in cartons containing 20 pieces of 1 kg packs.

**5 REASONS FOR CLASSIFICATION**

Heading 23.09 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) 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 complete feeds, they are distinguished by a relatively high content of one particular nutrient.

In view thereof, subject article is classified under AHTN 2017 subheading 2309.90.20 with a Most Favoured Nation (MFN) rate of duty zero 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



2018-01-04 P-36



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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 2309.90.20		17-535
	MFN - Zero	3	DATE ISSUED
	ATIGA - Zero		DEC 27 2017

4 DESCRIPTION OF GOOD

"ZAGROVIT E 50"

Based on the duly certified product composition, product specifications, and brochure submitted, subject article is a feed supplement for the prevention of Vitamin E deficiencies in poultry and livestock animals. It is in the form of white to off-white powder containing Vitamin E (dl-alpha-tocopheryl acetate) and silica (carrier). Packed in 25 kg bags, subject article is to be added at a rate of 40-150 grams per ton of feed for swine and 20-60 grams per ton of feed for poultry.

5 REASONS FOR CLASSIFICATION

Heading 23.09 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) 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 complete feeds, they are distinguished by a relatively high content of one particular nutrient.

In view thereof, subject article is classified under AHTN 2017 subheading 2309.90.20 with a Most Favoured Nation (MFN) rate of duty of zero 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



17-00535



2018-01-011 P.37



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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 8415.90.19 MFN - 10% ad valorem AKFTA - Zero		17-541
		<b>3</b>	<b>DATE ISSUED</b>
			<b>DEC 27 2017.</b>

**4 DESCRIPTION OF GOOD****"LG 1-WAY CEILING CASSETTE INDOOR UNITS"**

Based on the product specifications submitted, subject articles are fan coil/evaporator indoor units of split-type air conditioning systems. The units house the fan motor and fan evaporator, with a wireless remote control for temperature control. Subject articles are to be connected through electrical wiring and tubing to the outdoor units housing the compressor, expansion valve and condensing coil. These are designed for mounting on ceilings, with the following specifications:

Model	Capacity (kW)		Power Input (W)	Air Flow Rate (m <sup>3</sup> /min)	Dimension (W x H X D) (mm)
	Cooling	Heating			
ARNU07GTUC4	2.2	2.5	30	6.4 – 8.2	860 x 132 x 450
ARNU09GTUC4	2.8	3.2	30	8.2 – 9.2	860 x 132 x 450
ARNU12GTUC4	3.6	4.0	30	8.2 – 10	860 x 132 x 450
ARNU18GTTC4	5.6	6.3	30	10.9 – 13.3	1,180 x 132 x 450
ARNU24GTTC4	7.1	7.1	30	11.5 – 14.6	1,180 x 132 x 450

**5 REASONS FOR CLASSIFICATION**

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 (EN) 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.

The EN 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 for subheading 8415.90 state 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.

In view thereof, subject articles are 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 the submission of Certificate of Origin (CO) Form "AK".

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



17-00536

*Mari Lou 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 8415.90.19 MFN – 10% ad valorem AKFTA – Zero		17-542	
		<b>3</b>	<b>DATE ISSUED</b>
		DEC 27 2017.	

**4 DESCRIPTION OF GOOD**

**“LG MULTI V™ 2-WAY CEILING CASSETTE INDOOR UNITS”**

Based on the technical information submitted, subject articles are indoor units of “split-type” air conditioning machines, designed for ceiling installation that distribute air through two (2)-way airflow diffusers. These are to be connected through electrical wiring and tubing to the outdoor units (i.e., compressor, condenser, fan, expansion valve, and other components). Designed to distribute cooled air in homes, offices and other similar closed spaces, subject articles have the following specifications:

Product Code	Cooling capacity (kW)	Power supply (V/Ph/Hz)	Maximum air circulation (m <sup>3</sup> /min)	Net dimension W x H x D (mm)	Picture
ARNU09GTLC4	2.8	220-240 / 1 / 50-60	9	830 x 225 x 550	
ARNU12GTLC4	3.6		10		
ARNU18GTLC4	5.6		13		
ARNU24GTLC4	7.1		17		

**5 REASONS FOR CLASSIFICATION**

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 (EN) state that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. The machines may also comprise elements for the purification of air. They are used for air conditioning offices, homes, public halls, among others.

Further, the EN to subheading 8415.90 state that this subheading 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.

In view thereof, subject articles are 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”.

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

*[Signature]*  
**MARILOU P. MENDOZA**  
Chairperson





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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>
<p style="text-align: center;">AHTN 2204.21.11 MFN - 7% ad valorem</p>		17-551	
		3	<b>DATE ISSUED</b>
		DEC 27 2017	

4	<b>DESCRIPTION OF GOOD</b>
<p><b>“HISPAÑIOLA GARNACHA-SYRAH”</b></p> <p>Based on the certificate of analysis, certificate of process and combination, production flow chart, and product label submitted, subject article is a red still wine, made by maceration of Garnacha and Syrah grapes, followed by fermentation, blending, clarification and filtration. It has red-raspberry colour and has a fruity and floral aroma. Packed in 750 ml glass bottles, subject article has an alcoholic strength of 13.5% by volume.</p>	
	

5	<b>REASONS FOR CLASSIFICATION</b>
<p>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) state that the wine 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).</p> <p>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.</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> <b>MARILOU P. MENDOZA</b> Chairperson</p>	
  <p>Republic of the Philippines TARIFF COMMISSION</p>  <p>17-00538</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>
<p>AHTN 2203.00.11</p> <p>MFN – 15% ad valorem</p>	

<b>2</b>	<b>TCC (AR) NO.</b>
17-553	
<b>3</b>	<b>DATE ISSUED</b>
DEC 27 2017	

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
<p><b>“JUDGEMENT STOUT”</b></p> <p>Based on the certificate of analysis, certificate of process and combination, production process flowchart, and product label submitted, subject article is a dark-coloured alcoholic beverage with forest fruits and coffee aroma. It is made from malted barley, oats, wheat, hops, yeast, and water. Containing 5.0% alcohol by volume, subject article is packed in 275 mL, 330 mL, and 500 mL glass bottles.</p>	



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
<p>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.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2203.00.11, with a Most Favoured Nation (MFN) rate of duty of 15% 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>	

FOR THE COMMISSION

*Mari Lou P. Mendoza*

**MARILOU P. MENDOZA**  
Chairperson



Republic of the Philippines  
TARIFF COMMISSION



17-00539



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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;"><b>AHTN 2203.00.91</b> <b>MFN - 15% ad valorem</b></p>	<p><b>2   TCC (AR) NO.</b></p> <p style="text-align: center;"><b>17- 558</b></p> <p><b>3   DATE ISSUED</b></p> <p style="text-align: center;"><b>DEC 27 2017</b></p>
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**4 | DESCRIPTION OF GOOD**

**“GOGGINS (INDIAN PALE ALE)”**

Based on the product label, flowchart diagram, certificate of analysis, certificate of process and combination, and product photo submitted, subject article is a pale ale made from water, malted barley, hops, and yeast. It is deep gold in color and with crisp, citrus hop, smooth taste. Packed in 275 ml, 330 ml, and 500 ml glass bottles, subject article has an alcoholic strength of 5.2% by volume.



**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. Cherries or other flavouring substances are sometimes added during fermentation. According to the fermenting process employed, the products may be bottom fermentation beer, obtained at a low temperature with bottom yeasts, or top fermentation beer, obtained at a higher temperature with top yeasts. 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

**MARILOU P. MENDOZA**  
Chairperson



Republic of the Philippines  
TARIFF COMMISSION



17-00540



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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 2203.00.11</b> <b>MFN - 15% ad valorem</b>	<b>2</b>   <b>TCC (AR) NO.</b> <b>17-560</b>
	<b>3</b>   <b>DATE ISSUED</b> <b>DEC 27 2017</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
<p><b>“HAWKEYE STOUT”</b></p> <p>Based on the certificate of process and combination, certificate of analysis, production flow chart, and product label submitted, subject article is an alcoholic beverage made from malted barley, hops, yeast, and water. It is mahogany in colour with vanilla, burnt roast aroma. Packed in 275 ml, 330 ml, and 500 ml glass bottles, subject article has an alcoholic strength of 4.4% by volume.</p>	
	

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
<p>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. Cherries or other flavouring substances are sometimes added during fermentation. 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.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2203.00.11, with a Most Favoured Nation (MFN) rate of duty of 15% 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 17-00541</p>	