

2018-08-003



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA 1099

MEMORANDUM

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

FROM : *R. Quins*
ATTY. EDWARD JAMES A. DY BUCO
Deputy Commissioner, AOCG

SUBJECT : TARIFF COMMISSION CIRCULARS/ADVANCE RULINGS
(TCC/AR)

DATE : July 30, 2018

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863), the Tariff Commission issued Advance Rulings (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued 09 – 16 July 2018, for various imported articles, and the same were submitted and reviewed by the Office, summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2018 RATES OF DUTY
18-122	"AUTOPULSE 542R(E) AGENT-RELEASING CONTROL PANEL"	8537.10.12	MFN – 5% Ad Valorem
18-131	"NESTLE® KITKAT® BAR DOUBLE CHOCOLATE (63g)"	1806.31.00	MFN –7% Ad Valorem ATIGA – Zero*
18-148	"MARY KAY® SKIN ANALYZER"	8525.80.59	MFN – Zero ACFTA – Zero*
18-163	"NESTLE NUTRITION ORAL IMPACT®"	1901.90.39	MFN –7% Ad Valorem

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18-164	"NESTLE® HEALTH SCIENCE BENEPROTEIN"	3504.00.00	MFN – 1% Ad Valorem
18-174	"INSTANT BLACK TEA POWDER TCT5D"	2101.20.20	MFN – 7% Ad Valorem AIFTA – 7% Ad Valorem*
18-176	"NESTLE HEALTH SCIENCE NUTREN® DIABETES"	2106.90.96	MFN – 7% Ad Valorem
18-186	"BIORIGIN SELEMAX 2000"	2102.20.10	MFN – 3% Ad Valorem ATIGA – Zero*
18-215	"NESTLE® MOM® & ME NUTRITIONAL POWDERED MILK DRINK (350g)"	1901.90.39	MFN – 7% Ad Valorem ATIGA – Zero*
18-219	"NESTLE® DOCELLO CRÈME BRULEE (500g)"	2106.90.99	MFN – 7% Ad Valorem ATIGA – Zero*
18 - 257	"GROVE RT700E MOBILE CRANE"	8426.41.00	MFN – Zero ACFTA – Zero*
18-261	"ACESULFAME-K (SWEETENER)"	2934.99.90	MFN – 1% Ad Valorem ACFTA – Zero*
18-262	"SWEETENER SUCRALOSE INS955 (5kg)"	2932.14.00	MFN – 3% Ad Valorem

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18-266	"CEREAL DRINK PLAIN BASE (430kg)"	1904.10.90	MFN – 15% Ad Valorem ATIGA – Zero*
18-273	"DANFOSS EFET 330 AND EFET 610 THERMOSTATS"	9032.10.10	MFN – 1% Ad Valorem
18-279	"TCL LED TELEVISION LCD PANEL AND CABINET ASSEMBLY (KNOCKED DOWN), MODEL: 24D3000MS366DP1-LA"	8529.90.91B	MFN – Zero ACFTA – Zero*
18-280	"VITAMIN PREMIX BEV 8500 WET USE NON-GMO (GENETICALLY MODIFIED ORGANISM)"	2936.90.00	MFN – Zero ATIGA – Zero*
18-282	"CALCIUM CARBONATE MICRONIZED (25kg)"	2530.90.90	MFN – 3% Ad Valorem PJEPA – Zero* AJCEPA – Zero*
18-286	"VITAMIN PREMIX DAIRY 3124 WET USE NON-GMO (GENETICALLY MODIFIED ORGANISM) (25kg)"	2936.90.00	MFN – Zero ATIGA – Zero*
18-288	"NESTLE® NAN® SENSITIVE® (800g)"	2106.90.89	MFN – 5% Ad Valorem
18-290	"ANHYDROUS MILKFAT PREMIUM (210kg)"	0405.90.90	MFN – 1% Ad Valorem AANZFTA – Zero*

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18-302	"VITAMIN PREMIX NUTR 25046 WET USE NON-GMO (GENETICALLY MODIFIED ORGANISM) (25kg)"	2106.90.73	MFN – 1% Ad Valorem ATIGA – Zero*
18-303	"VITAMIN PREMIX NUTR 25045 WET USE NON-GMO (GENETICALLY MODIFIED ORGANISM) (25kg)"	2106.90.73	MFN – 1% Ad Valorem ATIGA – Zero*
18-304	"VITAMIN PREMIX NUTR 19526 MR1N - GMO (GENETICALLY MODIFIED ORGANISM) (25kg)"	2106.90.73	MFN – 1% Ad Valorem ATIGA – Zero*
18-305	"WYETH® PROMIL® ORGANIC 3+ (400g and 900g)"	1901.10.20	MFN – 7% Ad Valorem
18-313	"CHANGAN CX70T"	8703.22.59	MFN – 30% Ad Valorem ACFTA – 5% Ad Valorem*
18-314	"CHANGAN CS55 SPORTS UTILITY VEHICLE (SUV)"	8703.22.59	MFN – 30% Ad Valorem ACFTA – 5% Ad Valorem*
18-315	"ARAMCO LINEAR LOW DENSITY POLYETHYLENE (LLDPE) F2111BS"	3901.40.00	MFN – 3% Ad Valorem
18-316	"ARAMCO LINEAR LOW DENSITY POLYETHYLENE (LLDPE) F2122"	3901.40.00	MFN – 3% Ad Valorem

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18-319	"SABIC® LINEAR LOW DENSITY POLYETHYLENE (LLDPE) 120WJ"	3901.40.00	MFN – 3% Ad Valorem
18-320	"SABIC® LINEAR LOW DENSITY POLYETHYLENE (LLDPE) M500026"	3901.40.00	MFN – 3% Ad Valorem
18-325	"SABIC® LINEAR LOW DENSITY POLYETHYLENE (LLDPE) 118NJ"	3901.40.00	MFN – 3% Ad Valorem
18-335	"DIABETASOL® CAPPUCCINO"	2106.90.96	MFN – 7% Ad Valorem ATIGA – Zero*

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

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

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445-103
internal Admin. Group
Received by: VICKY REYES
Date: 07/17/18
Time: 3

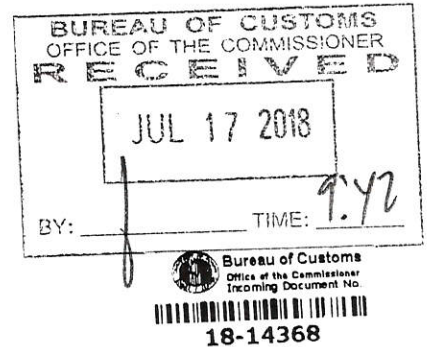
TCOC Ref. No. 18-082

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

16 July 2018

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 thirty-three (33) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 18-122, 18-131, 18-148, 18-163, 18-164, 18-174, 18-176, 18-186, 18-215, 18-219, 18-257, 18-261, 18-262, 18-266, 18-273, 18-279, 18-280, 18-282, 18-286, 18-288, 18-290, 18-302, 18-303, 18-304, 18-305, 18-313, 18-314, 18-315, 18-316, 18-319, 18-320, 18-325, and 18-335, issued from 09 to 16 July 2018.

Thank you.

Very truly yours,

MariLou P. Mendoza
MARILOU P. MENDOZA
Chairperson



Encl: As stated.

cc: The Secretary
Department of Finance
Manila

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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 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8537.10.12 MFN – 5% ad valorem		18-122
		3	DATE ISSUED
			JUL 09 2018

4	<p style="text-align: center;">DESCRIPTION OF GOOD</p> <p style="text-align: center;">“AUTOPULSE 542R(E) AGENT-RELEASING CONTROL PANEL”</p> <p>Based on the product specifications submitted, subject article is a six-zone, agent-releasing control panel for single- and dual-hazard agent-releasing applications. The panel receives information from devices such as smoke detectors or any normally-open fire alarm initiating device designed to detect and report fires. Subject article automatically controls such devices, monitors their operational integrity, and transmits information necessary to prepare the facility for fire, based on a programmed sequence. It has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 35%;">Features</td> <td>six programmable Style B (Class B) IDCs (Initiating Device Circuit), four programmable Style Y (Class B) output circuits – (special application power), three programmable Form-C relays</td> </tr> <tr> <td>System Capacity</td> <td>8 annunciators</td> </tr> <tr> <td>Power Supply</td> <td>240 VAC, 50 HZ, 1.15 amps</td> </tr> <tr> <td rowspan="2">Battery</td> <td>max. charging circuit</td> <td>27.6 VDC @ 1.4 amp supervised, nonpower-limited</td> </tr> <tr> <td>max. charger capacity</td> <td>26 Amp hour</td> </tr> <tr> <td rowspan="2">Dimensions (H x W x D)</td> <td>door</td> <td>19.26 in. x 16.82 in. x 0.72 in.</td> </tr> <tr> <td>backbox</td> <td>19.00 in. x 16.65 in. x 5.25 in.</td> </tr> </table> 	Features	six programmable Style B (Class B) IDCs (Initiating Device Circuit), four programmable Style Y (Class B) output circuits – (special application power), three programmable Form-C relays	System Capacity	8 annunciators	Power Supply	240 VAC, 50 HZ, 1.15 amps	Battery	max. charging circuit	27.6 VDC @ 1.4 amp supervised, nonpower-limited	max. charger capacity	26 Amp hour	Dimensions (H x W x D)	door	19.26 in. x 16.82 in. x 0.72 in.	backbox	19.00 in. x 16.65 in. x 5.25 in.
Features	six programmable Style B (Class B) IDCs (Initiating Device Circuit), four programmable Style Y (Class B) output circuits – (special application power), three programmable Form-C relays																
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Battery	max. charging circuit	27.6 VDC @ 1.4 amp supervised, nonpower-limited															
	max. charger capacity	26 Amp hour															
Dimensions (H x W x D)	door	19.26 in. x 16.82 in. x 0.72 in.															
	backbox	19.00 in. x 16.65 in. x 5.25 in.															

5	<p style="text-align: center;">REASONS FOR CLASSIFICATION</p> <p>Heading 85.37 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that these consist of an assembly of apparatus of the kind referred to in the two preceding headings (e.g., switches and fuses) on a board, panel, console, etc., or mounted in a cabinet, desk, etc. They usually also incorporate meters, and sometimes also subsidiary apparatus such as transformers, valves, voltage regulators, rheostats or luminous circuit diagrams.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8537.10.12, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>Mari Lou P. Mendoza</i></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p> <div style="display: flex; justify-content: space-between; align-items: center;">  <div style="text-align: center;">  <p>18-00249</p> </div> </div>
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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 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1806.31.00 MFN – 7% ad valorem ATIGA – Zero		18-131
		3	DATE ISSUED
			JUL 09 2018

4	DESCRIPTION OF GOOD
	<p>“NESTLE® KITKAT® BAR DOUBLE CHOCOLATE (63 g)”</p> <p>Based on the product composition, manufacturing process, and sample submitted, subject article is a chocolate-covered wafer bar consisting of eight (8) “fingers” of two (2)-layered wafer filled and coated with chocolate. It is made from sugar, milk solids, cocoa mass, cocoa butter, wheat flour, vegetable fats and oil, cocoa nibs, chocolate cookies, cocoa powder, emulsifier, stabilizers, vanillin (flavour), salt, and glucose syrup powder. Weighing 63 grams (eight bars), subject article is covered with metallized plastics and packed in a paperboard box.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 18.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers chocolate and other food preparations containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that chocolate is composed essentially of cocoa paste and sugar or other sweetening matter, usually with the addition of flavouring and cocoa butter; in some cases, cocoa powder and vegetable oil may be substituted for cocoa paste. Milk, coffee, hazelnuts, almonds, orange-peel, etc., are sometimes also added. Chocolate and chocolate goods may be put up either as blocks, slabs, tablets, bars, pastilles, croquettes, granules or powder, or in the form of chocolate products filled with creams, fruits, liqueurs, etc.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 1806.31.00, with a Most Favoured Nation (MFN) rate of duty of 7% 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>

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)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8525.80.59 MFN – Zero ACFTA – Zero		18-148
		3	DATE ISSUED
			JUL 16 2018

4	DESCRIPTION OF GOOD						
	“MARY KAY® SKIN ANALYZER”						
	<p>Based on the brochure submitted and demonstration conducted, subject article is a wireless camera designed for connection to a mobile phone via Wi-Fi/Bluetooth. It is placed in contact with the facial skin, i.e., on the forehead, nose, cheeks, or chin, and captures images. The captured images are then sent to a mobile phone for analysis through a mobile app. To be imported together with a charging cable, subject article has the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <tr> <td style="padding: 2px;">Optical Zoom</td> <td style="padding: 2px;">x50 (Fixed-focus)</td> </tr> <tr> <td style="padding: 2px;">Wireless Connection</td> <td style="padding: 2px;">Wi-Fi IEEE 802.11b/g/n, 2.4 Ghz Bluetooth V4.0</td> </tr> <tr> <td style="padding: 2px;">Battery</td> <td style="padding: 2px;">Lithium polymer</td> </tr> </table> <div style="text-align: right; margin-top: 10px;"> </div>	Optical Zoom	x50 (Fixed-focus)	Wireless Connection	Wi-Fi IEEE 802.11b/g/n, 2.4 Ghz Bluetooth V4.0	Battery	Lithium polymer
Optical Zoom	x50 (Fixed-focus)						
Wireless Connection	Wi-Fi IEEE 802.11b/g/n, 2.4 Ghz Bluetooth V4.0						
Battery	Lithium polymer						

5	REASONS FOR CLASSIFICATION
	<p>Heading 85.25 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, television cameras, digital cameras and video camera recorders. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group covers cameras that capture images and convert them into an electronic signal that is transmitted as a video image to a location outside the camera for viewing or remote recording (i.e., television cameras); or recorded in the camera as a still image or as a motion picture (i.e., digital cameras and video camera recorders).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8525.80.59, with a Most Favoured Nation (MFN) rate of duty of zero and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p> </div> <div style="display: flex; justify-content: space-between; margin-top: 20px;"> <div style="text-align: center;"> </div> <div style="text-align: center;"> <p>18-00304</p> </div> </div>

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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 2018 RATE/S OF IMPORT DUTY	AHTN 1901.90.39 MFN – 7% ad valorem	2	TCC (AR) NO.
				18-163
			3	DATE ISSUED
			JUL 16 2018	

4 DESCRIPTION OF GOOD

“NESTLÉ NUTRITION ORAL IMPACT®”

Based on the ingredients list, manufacturing process flow, and sample submitted, subject article is a tropical fruit-flavoured nutritional powder for the dietary management of surgery in cancer patients. It is composed mainly of sugar, whey protein concentrate, maltodextrin, L-arginine, fish oil, minerals, partially hydrolysed guar gum, medium chain triglycerides, corn oil, and vitamins. Packed in cartons containing five (5) 74-gram sachets, subject article is to be dissolved in water before consumption and is intended to be used under medical supervision.



5 REASONS FOR CLASSIFICATION

Heading 19.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the preparations of this heading may be distinguished from the products of headings 04.01 to 04.04 in that they contain, in addition to natural milk constituents, other ingredients not permitted in the products of those earlier headings. Thus heading 19.01 includes, for example, preparations in powder or liquid form used as food suitable for infants or young children or for dietetic purposes and consisting of milk to which secondary ingredients (e.g., cereal groats, yeast) have been added.

In view thereof, subject article is classified under AHTN 2017 subheading 1901.90.39, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.

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

FOR THE COMMISSION



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)

1 AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2 TCC (AR) NO.
AHTN 3504.00.00 MFN - 1% ad valorem	18-164
	3 DATE ISSUED
	JUL 16 2018

4 | **DESCRIPTION OF GOOD**

“NESTLE® HEALTH SCIENCE BENEPROTEIN®”

Based on the product specification, process diagram, and sample submitted, subject article is an instant protein powder food supplement containing whey protein isolate (99%) and soy lecithin as emulsifier. Packed in 277-gram composite cans, it is used as protein supplement as directed by health professionals. It is administered orally by stirring one (1) scoop of powder into four (4) fluid ounces of a beverage or prepared soft food. It can also be administered via tube feeding by adding one (1) scoop of powder to two (2) - four (4) fluid ounces of water.



5 | **REASONS FOR CLASSIFICATION**

Heading 35.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, other protein substances and their derivatives, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers other protein substances and their derivatives, not covered by a more specific heading in the Nomenclature, including in particular, among others, protein isolates obtained by extraction from a vegetable substance (e.g., defatted soya bean flour) and consisting of a mixture of proteins contained therein. The protein content of these isolates is generally not less than 90%.

In view thereof, subject article is classified under AHTN 2017 subheading 3504.00.00 with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

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

FOR THE COMMISSION



MariLou P. Mendoza
MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES

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

1	2017 AHTN CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	<p>AHTN 2101.20.20 MFN – 7% ad valorem AIFTA – 7% ad valorem</p>		18-174
		3	DATE ISSUED
			JUL 09 2018

4	DESCRIPTION OF GOOD
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“INSTANT BLACK TEA POWDER TCT5D”

Based on the certificate of ingredients and sample submitted, subject article is a dark brown soluble powder made from pure fine-ground black tea fibres (tea fibre fines). The tea fibre fines are mixed with water to make a slurry preparation that undergoes extraction, solubilization (addition of processing aids), clarification, evaporation, spray drying, sieving, standardisation, and metal detection prior to packing. Subject article is used as a raw material/ingredient for instant tea mixes or ready-to-drink beverages. It is packed in 32-kg plastic bags.

5	REASONS FOR CLASSIFICATION
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Heading 21.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, tea or maté extracts, essences and concentrates. These may be made from real tea or maté or from a mixture of real tea or maté and tea or maté substitutes in any proportion.

In view thereof, subject article is classified under AHTN 2017 subheading 2101.20.20, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem. Under ASEAN-India Free Trade Area (AIFTA), subject article is under Exclusion List (EL), hence, the applicable rate is MFN which is 7% ad valorem.

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

FOR THE COMMISSION

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)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2106.90.96 MFN - 7% ad valorem		18-176
		3	DATE ISSUED
			JUL 12 2018

4	DESCRIPTION OF GOOD
	“NESTLE HEALTH SCIENCE NUTREN® DIABETES”
	<p>Based on the certificate of ingredients, certificate of manufacturing process, and sample submitted, subject article is a vanilla-flavoured powdered nutritional formula drink with low glycemic index. It is composed of tapioca dextrin, vegetable oils, whey protein, milk protein, fibers, isomaltulose, minerals, maltodextrin, soy lecithin, and vitamins, among others. Packed in 800-gram tin cans, subject article is administered orally or via tube feeding under medical supervision and is designed for people with diabetes or hyperglycemia. It can be used as the sole source of nutrition or as a supplement.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 21.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk, etc.), for human consumption.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.96 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>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	  <p>18-00301</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 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2102.20.10 MFN - 3% ad valorem ATIGA - Zero		18-186
		3	DATE ISSUED
			JUL 09 2018

4	DESCRIPTION OF GOOD
	“Biorigin Selemax 2000”

Based on the product catalog, certificate of analysis, and certificate of feed product registration from the Bureau of Animal Industry (BAI), subject article is a dry, inactive 100% selenium yeast. It is in the form of fine, light-brown, spray-dried powder produced from *Saccharomyces cerevisiae*. It is added at a rate of 150-450 grams per ton of animal feeds. Subject article is used to enhance animal performance, improve animal health, and extract better-quality animal products.

5	REASONS FOR CLASSIFICATION
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Heading 21.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, yeasts (active or inactive). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the yeasts of this heading may be in the active or inactive state. Inactive yeasts, obtained by drying, are generally brewery, distillery or bakers' yeasts which have become insufficiently active for further use in those industries. They are used for human consumption (source of vitamin B) or for feeding animals. It should, however, be noted that, owing to their growing importance, these dried yeasts are to an increasing extent being produced directly from specially prepared active yeasts.

In view thereof, subject article is classified under AHTN 2017 subheading 2102.20.10 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

Mari Lou P. Mendoza

MARILOU P. MENDOZA
Chairperson



Republic of the Philippines
TARIFF COMMISSION



18-00294

2018-08-003 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)

1	2017 AHTN CODE AND 2018 RATE/S OF IMPORT DUTY	<p style="text-align: center;">AHTN 1901.90.39 MFN – 7% ad valorem ATIGA – Zero</p>	2	TCC (AR) NO.
				18-215
			3	DATE ISSUED
			JUL 09 2018	

4	DESCRIPTION OF GOOD
<p>“NESTLÉ® MOM® & ME NUTRITIONAL POWDERED MILK DRINK (350 g)”</p> <p>Based on the certificate of ingredients, certificate of manufacturing process, and sample submitted, subject article is a nutritional powdered milk drink recommended for pregnant and breastfeeding mothers. It is composed of skimmed milk powder, full cream milk, sugar, glucose syrup, vegetable oils, honey, soya lecithin, minerals, nature-identical flavours, fish oil, vitamins, and probiotics. Subject article has a fat content of 9.71% and is packed in 350-g cartons.</p>	



5	REASONS FOR CLASSIFICATION
<p>Heading 19.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the preparations of this heading may be distinguished from the products of headings 04.01 to 04.04 in that they contain, in addition to natural milk constituents, other ingredients not permitted in the products of those earlier headings. Thus heading 19.01 includes, for example, preparations in powder or liquid form used as food suitable for infants or young children or for dietetic purposes and consisting of milk to which secondary ingredients (e.g., cereal groats, yeast) have been added.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 1901.90.39, with a Most Favoured Nation (MFN) rate of duty of 7% 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>MARILOU P. MENDOZA Chairperson</p>	
  <p>Republic of the Philippines TARIFF COMMISSION 18-00295</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 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2106.90.99 MFN – 7% ad valorem ATIGA – Zero		18-219
		3	DATE ISSUED
			JUL 16 2018

4	DESCRIPTION OF GOOD
	<p>“NESTLÉ® DOCELLO CRÈME BRÛLÉE (500 g)”</p> <p>Based on the certificate of ingredients, manufacturing process, and sample submitted, subject article is a powdered dessert preparation made from sugar, dextrose monohydrate, corn starch, nature-identical flavor, carageenan, beta-carotene, and salt. Packed in 500-gram metallized plastics, it is to be mixed with boiling milk and cream through hand-whipping, and then chilled. Before serving, the prepared dessert is sprinkled with sugar which is caramelized under heat.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 21.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk, etc.), for human consumption. The heading includes, <i>inter alia</i>, powders for table creams, jellies, ice creams or similar preparations, whether or not sweetened.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.99, with a Most Favoured Nation (MFN) rate of duty of 7% 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>MARILOU P. MENDOZA Chairperson</p>



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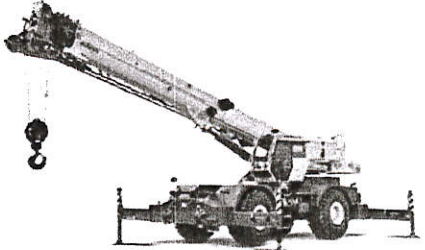
REPUBLIC OF THE PHILIPPINES



TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	AHTN 8426.41.00 MFN - Zero ACFTA - Zero	2	TCC (AR) NO.
				18-257
			3	DATE ISSUED
			JUL 09 2018	

4	DESCRIPTION OF GOOD						
<p align="center">“GROVE RT700E MOBILE CRANE”</p> <p>Based on the brochure submitted, subject article is a diesel-powered mobile crane, designed for rough terrain. It has a rotating cab and is equipped with cable-controlled crane mounted on a telescopic boom. Designed to carry and move loads to different ground levels, subject article has the following specifications:</p> <table border="1"> <tr> <td>Gross Vehicle Weight</td> <td>38,735 kg</td> </tr> <tr> <td>Capacity</td> <td>50 – 55 tons</td> </tr> <tr> <td>Boom length</td> <td>11 – 33.5 m</td> </tr> </table> 		Gross Vehicle Weight	38,735 kg	Capacity	50 – 55 tons	Boom length	11 – 33.5 m
Gross Vehicle Weight	38,735 kg						
Capacity	50 – 55 tons						
Boom length	11 – 33.5 m						

5	REASONS FOR CLASSIFICATION
<p>Heading 84.26 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, mobile lifting frames, straddle carriers and works trucks fitted with a crane. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that, in general, the heading covers not only fixed or stationary machines, but also mobile machines, whether or not self-propelled. The heading covers, among others, works trucks fitted with a crane, which are designed for moving loads over short distances in factories, warehouses, dock areas or airports by means of a light crane mounted on a chassis of the works truck type, usually in the form of a box frame, with a long wheel-base and a wide track to avoid overbalancing.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8426.41.00, with a Most Favoured Nation (MFN) rate of duty of zero, and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p align="right">FOR THE COMMISSION</p> <p align="right"><i>Mari Lou P. Mendoza</i></p> <p align="right">MARILOU P. MENDOZA 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 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2934.99.90 MFN - 1% ad valorem ACFTA - Zero		18-261
		3	DATE ISSUED
			JUL 16 2018

4	DESCRIPTION OF GOOD
	<p>“ACESULFAME-K (SWEETENER)”</p> <p>Based on the ingredient composition profile, manufacturing flowchart, and sample submitted, subject article is a low-calorie artificial sweetener containing 100% acesulfame-K. It is in the form of fine, white powder with the following chemical structure:</p> <div style="text-align: center;"> </div> <p>Packed in 25-kg bags, subject article is used as a sugar substitute in the food industry.</p>

5	REASONS FOR CLASSIFICATION
	<p>Note 1(a) to Chapter 29 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemically defined organic compounds, whether or not containing impurities.</p> <p>Heading 29.34 of the AHTN 2017 covers, among others, other heterocyclic compounds. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers other heterocyclic compounds.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2934.99.90, 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”.</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>MARILOU P. MENDOZA Chairperson</p>
	 Republic of the Philippines TARIFF COMMISSION 18-00316

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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 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2932.14.00 MFN - 3% ad valorem		18-262
		3	DATE ISSUED
			JUL 12 2018

4	DESCRIPTION OF GOOD
	“SWEETENER SUCRALOSE INS955 (5 kg)”
	Based on the certification of ingredients, manufacturing process flow, and sample submitted, subject article is a white powdered sweetener made of 100% sucralose. The sucralose underwent the processes of screening, and micronization before packing in 5-kg pouches.

5	REASONS FOR CLASSIFICATION
	<p>Note 1(a) to Chapter 29 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that except where the context otherwise requires, the headings of this Chapter apply only to, among others, separate chemically defined organic compounds, whether or not containing impurities.</p> <p>Heading 29.32 of the AHTN 2017 covers heterocyclic compounds with oxygen heteroatom(s) only. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heterocyclic compounds covered by this heading are compounds containing an unfused furan ring (whether or not hydrogenated) in the structure. This part includes, <i>inter alia</i>, sucralose (1,6-Dichloro-1,6-dideoxy-β-D-fructofuranosyl-4-chloro-4-deoxy-α-D-galactopyranoside). Odorless, white to almost white crystalline powder. Artificial sweetener mainly used for medicine and food, especially for the treatment and diet of diabetic patients.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2932.14.00 with a Most Favoured Nation (MFN) rate of duty of 3% 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>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA 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 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1904.10.90 MFN – 15% ad valorem ATIGA – Zero		18-266
		3	DATE ISSUED
			JUL 16 2018

4 DESCRIPTION OF GOOD

“CEREAL DRINK PLAIN BASE (430 kg)”

Based on the process flow, certificate of ingredients, and sample submitted, subject article consists of plain cereal flakes made from wheat flour, rice flour, malt extract, corn flour, salt, sugar, and dipotassium phosphate. The ingredients undergo wet mixing and heat treatment processes (pasteurization and roller drying). Packed in 430-kg bags, subject article is used as an ingredient for cereal drink preparations.

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. Salt, sugar, molasses, malt extract, fruit or cocoa (see Note 3 to this Chapter), etc., may have been added during or after their manufacture. The group also includes similar foodstuffs obtained, by swelling or roasting, from flour or bran. This group further includes crisp savoury food products, obtained by submitting moistened cereal grains (whole or in pieces) to a heating process which makes the grains swell, these being subsequently sprayed with a flavouring consisting of a mixture of vegetable oil, cheese, yeast extract, salt and monosodium glutamate.

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 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



2018-08-003 P21



REPUBLIC OF THE PHILIPPINES

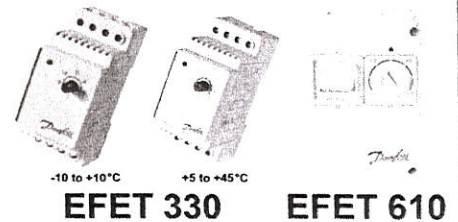
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 9032.10.10 MFN – 1% ad valorem		18-273
		3	DATE ISSUED
			JUL 09 2018

4	DESCRIPTION OF GOOD		
	“DANFOSS EFET 330 AND EFET 610 THERMOSTATS”		
	<p>Based on the brochure submitted, subject articles are electronic thermostats equipped with wire temperature sensors. These devices sense and control the temperature of a heating system so that it is maintained at a desired setpoint. These are used for controlling the floor and room temperature of a structure and for other applications such as frost protection, snow melting, and industrial purposes. Subject articles have the following specifications:</p>		
	EFET 330	EFET 610	
	Current (A)	16	10
	Sensor type	3 m sensor wire, Negative Temperature Coefficient (NTC), 15 kohms @ 25 °C	
	Range of Adjustment (°C)	-10 to +10, +5 to +45	-10 to +50
	Protection level	IP20	IP44
	Installation	Deutsches Institut für Normung (DIN) rail	On wall/pipe



5	REASONS FOR CLASSIFICATION
	<p>Heading 90.32 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers automatic regulating or controlling instruments and apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that in accordance with Note 7 to this Chapter, this heading covers, among others, instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value. This group includes, among others, thermostats which are used for automatically controlling temperature.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 9032.10.10, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>

FOR THE COMMISSION

MARILOU P. MENDOZA
Chairperson


18-00296

2018-08-003 P.22



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TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2017 AHTN CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8529.90.91B MFN – Zero ACFTA – Zero		18-279
		3	DATE ISSUED
			JUL 09 2018

4 DESCRIPTION OF GOOD

**“TCL LED Television LCD Panel and Cabinet Assembly
(Knocked Down), Model: 24D3000MS366DP1-LA”**

Based on the information submitted, subject article is a knocked-down panel and cabinet assembly of a light-emitting diode (LED) television set consisting of the following parts:

Quantity	Part Name	Description
1	Open Cell Liquid Crystal Display (LCD) Panel	It receives information signal processed by the mainboard via Timing Control (T-Con) Board attached to LCD panel and LVDS cable.
1	Light Bars LED Backlight	These provide light to enable visualization of the picture information on LCD panel.
1	Diffuser Films	These scatter the light evenly on screen.
1	Speakers	These provide the sound information processed by the mainboard.
1	Front Cabinet	These house the components/parts of the television.
1	Rear Cabinet	

These parts are to be imported in a single packaging. The set is to be assembled with chassis board assembly including tuner (equally essential parts based on its price and function) to make a complete LED television set.

5 REASONS FOR CLASSIFICATION

Heading 85.29 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that subject to the general provisions regarding the classification of parts, this heading covers parts of the apparatus of the four preceding headings.

In view thereof, subject article is classified under AHTN 2017 subheading 8529.90.91B, with a Most Favoured Nation (MFN) rate of duty of zero, and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.

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

FOR THE COMMISSION

MARILOU P. MENDOZA
Chairperson



2018-08-003 p.23



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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 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2936.90.00 MFN - Zero ATIGA - Zero		18-280
		3	DATE ISSUED
			JUL 12 2018

4 DESCRIPTION OF GOOD

**“VITAMIN PREMIX BEV 8500 WET USE
Non-GMO (Genetically Modified Organism)”**

Based on the product composition, manufacturing flowchart, and sample submitted, subject article is a food-grade, vitamin premix containing Vitamin A palmitate, Vitamin D₃, thiamine hydrochloride (HCl), and maltodextrin as carrier. It is in the form of fine, white powder. Subject article is used as an ingredient in the manufacture of chocolate drink beverages.

5 REASONS FOR CLASSIFICATION

Heading 29.36 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes among others, intermixtures of vitamins, of provitamins or of concentrates, such as, for instance, natural concentrates of vitamins A and D in various proportions, to which an additional quantity of vitamin A or D has been added subsequently. The products of this heading may be stabilised for the purposes of preservation or transport, among others, by adsorbing on appropriate substances (e.g., silicic acid), provided that the quantity added or the processing in no case exceeds that necessary for their preservation or transport and that the addition or processing does not alter the character of the basic product and render it particularly suitable for specific use rather than for general use.

In view thereof, subject article is classified under AHTN 2017 subheading 2936.90.00, 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

Mari Lou P. Mendoza

MARILOU P. MENDOZA
Chairperson



2018-08-003 P.24



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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 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2530.90.90 MFN - 3% ad valorem PJEPA - Zero AJCEPA - Zero		18-282
		3	DATE ISSUED
			JUL 16 2018

4 DESCRIPTION OF GOOD

“CALCIUM CARBONATE MICRONIZED (25 kg)”

Based on the product specifications, certification, manufacturing process, and sample submitted, subject article is a free-flowing, microcrystalline, white powder manufactured from crystalline limestone. It is produced by crushing, grinding, and classifying crude limestone followed by removal of impurities through sieves and magnets. Packed in 25-kg paper bags, subject article is used as a food additive.

5 REASONS FOR CLASSIFICATION

Note 1 to Chapter 25 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that except where their context or Note 4 to this Chapter otherwise requires, the headings of this Chapter cover only products which are in the crude state or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (except crystallisation), but not products which have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading.

Heading 25.30 of the AHTN 2017 covers mineral substances not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group covers, *inter alia*, limestone (known as “lithographic stone” and used in the printing industry), in the crude state.

In view thereof, subject article is classified under AHTN 2017 subheading 2530.90.90, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem, 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” and “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

MARILOU P. MENDOZA
Chairperson



2018-08-003 7-25



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2936.90.00		18-286
	MFN - Zero	3	DATE ISSUED
	ATIGA - Zero		JUL 09 2018

4 DESCRIPTION OF GOOD

**“VITAMIN PREMIX DAIRY 3124 WET USE
Non-GMO (Genetically Modified Organism) (25 kg)”**

Based on the product composition, manufacturing flowchart, and sample submitted, subject article is a food-grade homogenous mixture of vitamins in the form of free-flowing, fine, granular, orange powder. It is composed of niacinamide, Vitamin A acetate, Vitamin B₁₂, Vitamin D₃, riboflavin, pyridoxine HCl, thiamine HCl, and maltodextrin as carrier. Packed in 25-kg bags, subject article is used as source of vitamins in the manufacture of infant foods.

5 REASONS FOR CLASSIFICATION

Heading 29.36 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, intermixtures of vitamins, of provitamins or of concentrates, such as, for instance, natural concentrates of vitamins A and D in various proportions, to which an additional quantity of vitamin A or D has been added subsequently. The products of this heading may be stabilised for the purposes of preservation or transport, among others, by adsorbing on appropriate substances (e.g., silicic acid), provided that the quantity added or the processing in no case exceeds that necessary for their preservation or transport and that the addition or processing does not alter the character of the basic product and render it particularly suitable for specific use rather than for general use.

In view thereof, subject article is classified under AHTN 2017 subheading 2936.90.00, 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

Mari Lou P. Mendoza

MARILOU P. MENDOZA
Chairperson



2018-08-003 7-26



REPUBLIC OF THE PHILIPPINES

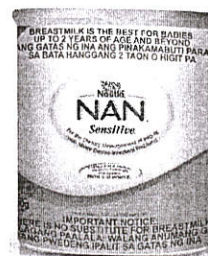
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2106.90.89 MFN - 5% ad valorem		18-288
		3	DATE ISSUED
			JUL 09 2018

4	DESCRIPTION OF GOOD
	<p>“NESTLE® NAN® SENSITIVE® (800 g)”</p> <p>Based on the certificate of ingredients, certificate of manufacturing process, process flowchart, and sample submitted, subject article is a powdered infant formula. It contains maltodextrin, vegetable oils, lactose, whey protein concentrate, minerals, vitamins, L-carnitine, and lactobacillus reuteri, among others. Packed in 800-gram cans, subject article is used, as advised by a health professional, for the dietary management of infants, from 0-12 months, with minor gastro-intestinal problems.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 21.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk, etc.), for human consumption.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.89 with a Most Favoured Nation (MFN) rate of duty of 5% 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>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA 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 2018 RATE/S OF IMPORT DUTY	2 TCC (AR) NO.
<p style="text-align: center;">AHTN 0405.90.90 MFN - 1% ad valorem AANZFTA - Zero</p>	18-290
	3 DATE ISSUED
JUL 16 2018	

4 DESCRIPTION OF GOOD
<p style="text-align: center;">“ANHYDROUS MILKFAT PREMIUM (210 kg)”</p> <p>Based on the ingredient declaration, process flow diagram, process parameters, and sample submitted, subject article is a pure milk fat in the form of a yellow viscous liquid. It is produced by subjecting the pasteurized cream to the processes of pre-concentration, homogenization, concentration, polishing, dehydration and pasteurization. Packed in 210-kg drums, subject article adds natural dairy flavour and creaminess to food.</p>

5 REASONS FOR CLASSIFICATION
<p>Heading 04.05 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, butter and other fats and oils derived from milk. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, the group of other fats and oils derived from milk (e.g., milkfat, butterfat, and butteroil).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 0405.90.90 with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and ASEAN-Australia- New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AANZ”.</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;">MARILOU P. MENDOZA Chairperson</p> <div style="display: flex; justify-content: space-between; align-items: center;">  <div style="text-align: center;">  <p>Republic of the Philippines TARIFF COMMISSION</p>  <p>18-00318</p> </div> </div>

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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 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2106.90.73 MFN - 1% ad valorem ATIGA - Zero		18-302
		3	DATE ISSUED
			JUL 16 2018

4 DESCRIPTION OF GOOD

**“VITAMIN PREMIX NUTR 25046 WET USE
Non-GMO (Genetically Modified Organism) (25 kg)”**

Based on the product composition, manufacturing flowchart, and sample submitted, subject article is a homogenous mixture of vitamins and minerals in the form of free-flowing, fine, yellow-orange powder. It is composed of sodium ascorbate, manganese sulfate, Vitamin E acetate, Vitamin A acetate, niacinamide, Vitamin D₃, D-calcium pantothenate, sodium selenate, Vitamin K₁, folic acid, D-biotin, thiamine mononitrate, Vitamin B₁₂, pyridoxine HCl, riboflavin, and maltodextrin as carrier. Packed in 25-kg bags, subject article is used as source of micronutrients in the manufacture of infant foods.

5 REASONS FOR CLASSIFICATION

Heading 21.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.).

In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.73, 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

Mari Lou P. Mendoza

MARILOU P. MENDOZA
Chairperson



18-00309

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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 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2106.90.73 MFN - 1% ad valorem ATIGA - Zero		18-303
		3	DATE ISSUED
			JUL 16 2018

4 DESCRIPTION OF GOOD

**“VITAMIN PREMIX NUTR 25045 WET USE
Non-GMO (Genetically Modified Organism) (25 kg)”**

Based on the product composition, manufacturing flowchart, and sample submitted, subject article is a homogeneous mixture of vitamins and minerals in the form of free-flowing, fine, yellow-orange powder. It is composed of sodium ascorbate, manganese sulfate, Vitamin E acetate, Vitamin A acetate, niacinamide, Vitamin D₃, D-calcium pantothenate, sodium selenate, Vitamin K₁, folic acid, D-biotin, potassium iodide, thiamine mononitrate, Vitamin B₁₂, pyridoxine HCl, riboflavin, and maltodextrin as carrier. Packed in 25-kg bags, subject article is used as source of micronutrients in the manufacture of infant foods.

5 REASONS FOR CLASSIFICATION

Heading 21.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.).

In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.73, 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

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)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2106.90.73 MFN - 1% ad valorem ATIGA - Zero		18-304
		3	DATE ISSUED
			JUL 16 2018

4 DESCRIPTION OF GOOD

**“VITAMIN PREMIX NUTR 19526
MR1N-GMO (Genetically Modified Organism) (25 kg)”**

Based on the product composition, manufacturing flowchart, and sample submitted, subject article is a homogenous mixture of vitamins and minerals in the form of free-flowing, fine, light-yellow powder. It is composed of sodium ascorbate, manganese sulfate, Vitamin E acetate, Vitamin A acetate, niacinamide, Vitamin D₃, D-calcium pantothenate, sodium selenite, Vitamin K₁, folic acid, D-biotin, thiamine mononitrate, Vitamin B₁₂, pyridoxine HCl, potassium iodide, and maltodextrin as carrier. Packed in 25-kg bags, subject article is used as source of micronutrients in the manufacture of infant foods.

5 REASONS FOR CLASSIFICATION

Heading 21.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.).

In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.73, 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



18-00319


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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 2018 RATE/S OF IMPORT DUTY AHTN 1901.10.20 MFN – 7% ad valorem	2 TCC (AR) NO. 18-305 3 DATE ISSUED JUL 16 2018
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4 DESCRIPTION OF GOOD “WYETH® PROMIL® ORGANIC 3+ (400 g and 900 g)” Based on the list of ingredients, product label, and certificate of product registration from the Food and Drug Administration (FDA) submitted, subject article is a powdered milk drink. It is composed of organic lactose, organic skimmed milk powder, organic vegetable oils, organic protein whey, fructo-oligosaccharide, soy lecithin, oil algal high docosahexaenoic acid (DHA), oil fungal high arachidonic acid (ARA), citric acid, maltodextrin, soybean oil, tocopherol concentrate mixed, L-ascorbyl palmitate, tocopherols mixed pure, minerals, and vitamins. Available in 400-gram pouches and 900-gram tin cans, subject article is mixed with water and intended for children over three (3) years old.	
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5 REASONS FOR CLASSIFICATION Heading 19.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the preparations of this heading may be distinguished from the products of headings 04.01 to 04.04 in that they contain, in addition to natural milk constituents, other ingredients not permitted in the products of those earlier headings. Thus heading 19.01 includes, for example, preparations in powder or liquid form used as food suitable for infants or young children or for dietetic purposes and consisting of milk to which secondary ingredients (e.g., cereal groats, yeast) have been added. In view thereof, subject article is classified under AHTN 2017 subheading 1901.10.20, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem. This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.	FOR THE COMMISSION  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)

1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8703.22.59 MFN – 30% ad valorem ACFTA – 5% ad valorem		18-313
		3	DATE ISSUED
			JUL 16 2018

4	DESCRIPTION OF GOOD										
	“CHANGAN CX70T”										
	<p>Based on the technical specifications submitted, subject article is a completely built-up (CBU), two-wheel-driven sports utility vehicle (SUV). It has the following specifications:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 40%;">Transmission</td> <td>Manual (Comfortable); Automatic (Luxury)</td> </tr> <tr> <td>Engine/Piston Displacement (cc)</td> <td>Gasoline/1,499</td> </tr> <tr> <td>Gross Vehicle Weight (kg)</td> <td>2,645</td> </tr> <tr> <td>Overall Dimension (LxWxH); (mm)</td> <td>4,705 x 1,800 x 1,775</td> </tr> <tr> <td>Seating Capacity</td> <td>7</td> </tr> </table>	Transmission	Manual (Comfortable); Automatic (Luxury)	Engine/Piston Displacement (cc)	Gasoline/1,499	Gross Vehicle Weight (kg)	2,645	Overall Dimension (LxWxH); (mm)	4,705 x 1,800 x 1,775	Seating Capacity	7
Transmission	Manual (Comfortable); Automatic (Luxury)										
Engine/Piston Displacement (cc)	Gasoline/1,499										
Gross Vehicle Weight (kg)	2,645										
Overall Dimension (LxWxH); (mm)	4,705 x 1,800 x 1,775										
Seating Capacity	7										



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 5% 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>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA 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 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8703.22.59 MFN – 30% ad valorem ACFTA – 5% ad valorem		18-314
		3	DATE ISSUED
			JUL 09 2018

4	DESCRIPTION OF GOOD												
	“CHANGAN CS55 SPORTS UTILITY VEHICLE (SUV)”												
	<p>Based on the technical specifications submitted, subject article is a brand-new, two-wheel-driven motor vehicle imported completely built-up (CBU). It has the following specifications:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 40%;">Body Type</td> <td style="text-align: center;">SUV</td> </tr> <tr> <td>Engine / Piston Displacement</td> <td style="text-align: center;">Gasoline / 1,499 cc</td> </tr> <tr> <td>Overall Dimension (L x W x H; mm)</td> <td style="text-align: center;">4,500 x 1,855 x 1,690</td> </tr> <tr> <td>Wheel Base (mm)</td> <td style="text-align: center;">2,650</td> </tr> <tr> <td>Gross Vehicle Weight (kg)</td> <td style="text-align: center;">1,895</td> </tr> <tr> <td>Seating Capacity</td> <td style="text-align: center;">5</td> </tr> </table>	Body Type	SUV	Engine / Piston Displacement	Gasoline / 1,499 cc	Overall Dimension (L x W x H; mm)	4,500 x 1,855 x 1,690	Wheel Base (mm)	2,650	Gross Vehicle Weight (kg)	1,895	Seating Capacity	5
Body Type	SUV												
Engine / Piston Displacement	Gasoline / 1,499 cc												
Overall Dimension (L x W x H; mm)	4,500 x 1,855 x 1,690												
Wheel Base (mm)	2,650												
Gross Vehicle Weight (kg)	1,895												
Seating Capacity	5												
													

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 5% 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>FOR THE COMMISSION</p> <p><i>[Signature]</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	  <p>18-00300</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 2018 RATE/S OF IMPORT DUTY		2	TCC (AR) NO.
	AHTN 3901.40.00 MFN - 3% ad valorem			18-315
			3	DATE ISSUED
				JUL 16 2018

4	DESCRIPTION OF GOOD
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“ARAMCO LINEAR LOW DENSITY POLYETHYLENE (LLDPE) F2111BS”

Based on the product specifications, certificate of analysis, certificate of composition, and sample submitted, subject article is an ethylene-butene copolymer resin, containing by weight 91-94% ethylene and 6-9% 1-butene, with slip and anti-block agents. It is in the form of odourless, white to off-white granules having a melt flow index of 1.1 g/10 min at 190 °C and a density of 921 kg/m³. Subject article is designed for the manufacture of heavy duty liners, carrier bags, garment packaging, mulch films, and garbage bags.

5	REASONS FOR CLASSIFICATION
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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(b) to this Chapter states that in headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

Heading 39.01 of the AHTN 2017 covers polymers of ethylene, in primary forms.

In view thereof, subject article is classified under AHTN 2017 subheading 3901.40.00 with a Most Favoured Nation (MFN) rate of duty of 3% 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



18-00312

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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 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3901.40.00 MFN - 3% ad valorem		18-316
		3	DATE ISSUED
			JUL 16 2018

4 DESCRIPTION OF GOOD

“ARAMCO LINEAR LOW DENSITY POLYETHYLENE (LLDPE) F2122”

Based on the product specifications, certificate of analysis, certificate of composition, and sample submitted, subject article is an ethylene-butene copolymer resin, containing by weight 91-94% ethylene and 6-9% 1-butene, without slip and anti-block additives. It is in the form of odourless, white to off-white granules having a melt flow index of 2.2 g/10 min at 190 °C and a density of 921 kg/m³. Subject article is designed for use in the manufacture of hand and pallet stretch wraps, and as base resin in compounding of cable jacketing and low-voltage cable insulation.

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(b) to this Chapter states that in headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

Heading 39.01 of the AHTN 2017 covers polymers of ethylene, in primary forms.

In view thereof, subject article is classified under AHTN 2017 subheading 3901.40.00 with a Most Favoured Nation (MFN) rate of duty of 3% 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

Lie P. Af

MARILOU P. MENDOZA
Chairperson



2018-08-003 P.36



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3901.40.00 MFN – 3% ad valorem		18-319
		3	DATE ISSUED
			JUL 16 2018

4	DESCRIPTION OF GOOD
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“SABIC® LINEAR LOW DENSITY POLYETHYLENE (LLDPE) 120WJ”

Based on the technical and safety data sheets, and declaration of composition submitted, subject article is an ethylene-butene copolymer, containing by weight, <94.0% ethylene and >6.0% 1-butene, with slip and anti-block additives. It is in the form of white pellets having a melt flow rate of 1.0 g/10 minutes at 190 °C and a density of 918 kg/m³. It is used in the manufacture of ice and frozen food bags, liners, produce bags, bread bags, and textile and garment packaging.

5	REASONS FOR CLASSIFICATION
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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 copolycondensates, 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(b) to this Chapter states that in headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

Heading 39.01 of the AHTN 2017 covers polymers of ethylene, in primary forms.

In view thereof, subject article is classified under AHTN 2017 subheading 3901.40.00, with a Most Favoured Nation (MFN) rate of duty of 3% 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

Mari Lou P. Mendoza

MARILOU P. MENDOZA
Chairperson



18-00314

2018-08-003 P.37





REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3901.40.00 MFN – 3% ad valorem		18-320
		3	DATE ISSUED
			JUL 16 2018

4	DESCRIPTION OF GOOD
	“SABIC® LINEAR LOW DENSITY POLYETHYLENE (LLDPE) M500026”
	<p>Based on the technical and safety data sheets, and declaration of composition submitted, subject article is an ethylene-butene copolymer resin containing, by weight, 93-94% ethylene and 6-7% 1-butene in the form of white, translucent pellets. It has a melt flow rate of 50 g/10 minutes at 190°C and a density of 926 kg/m³. It is suitable for injection molding applications, such as lids for closures and containers, deep draw houseware products, and automotive parts, among others.</p>

5	REASONS FOR CLASSIFICATION
	<p>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.</p> <p>Furthermore, Note 6(b) to this Chapter states that in headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.</p> <p>Heading 39.01 of the AHTN 2017 covers polymers of ethylene, in primary forms.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3901.40.00, with a Most Favoured Nation (MFN) rate of duty of 3% 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>Signature</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	  <p>18-00315</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 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3901.40.00 MFN – 3% ad valorem		18-325
		3	DATE ISSUED
			JUL 16 2018

4 DESCRIPTION OF GOOD

“SABIC® LINEAR LOW DENSITY POLYETHYLENE (LLDPE) 118NJ”

Based on the declaration of composition, and technical and safety data sheets submitted, subject article is an ethylene-butene copolymer resin, containing by weight, ≤94.0% ethylene and ≥6.0% 1-butene, with no slip and anti-block additives. It is in the form of white pellets having a melt flow rate of 1.0 g/10 minutes at 190°C and a density of 918 kg/m³. It is used in the manufacturing of lamination films, thin liners, shopping bags, carrier bags, garbage bags, co-extruded films, and consumer packaging, among others.

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(b) to this Chapter states that in headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

Heading 39.01 of the AHTN 2017 covers polymers of ethylene, in primary forms.

In view thereof, subject article is classified under AHTN 2017 subheading 3901.40.00, with a Most Favoured Nation (MFN) rate of duty of 3% 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

Mari Lou P. Mendoza

MARILOU P. MENDOZA
Chairperson



2018-08-003 P-39



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2017 AHTN CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	<p>AHTN 2106.90.96 MFN - 7% ad valorem ATIGA - Zero</p>		18-335
		3	DATE ISSUED
			JUL 16 2018

4 DESCRIPTION OF GOOD

“DIABETASOL® CAPPUCINO”

Based on the statement letter, product composition, ingredient breakdown list, manufacturing procedure, process flow diagram, brochure, and sample submitted, subject article is a cappuccino-flavoured nutritional powdered drink with low glycemic index. It is composed of maltodextrin, vegetable oil, caseinate, dextrin, whey protein, isomaltulose, inulin, sorbitol, flavours, soy lecithin, sucralose, minerals, and vitamins. Packed in boxes of 180 grams, 600 grams, and one (1) kilogram, subject article is a nutritional formula specifically designed for people with diabetes to help stabilize their blood sugar levels and is to be used under medical supervision.



5 REASONS FOR CLASSIFICATION

Heading 21.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk, etc.), for human consumption.

In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.96, with a Most Favoured Nation (MFN) rate of duty of 7% 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

