

2018-08-022



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 :** *[Signature]*  
ATTY. EDWARD JAMES A. DY BUCO  
Deputy Commissioner, AOCG

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

**DATE :** August 10, 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 24 – 25 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
18-199	"DANFOSS ENERGY TRANSFER STATION (ETS)"	8419.50.91B	MFN -- 1% Ad Valorem ACFTA – Zero*
18-214	"NESCAFE® DOLCE GUSTO® LATTE MACCHIATO VANILLA (188.4g)"	In-Quota 0901.21.20A  Out-Quota 0901.21.20B	MFN -- 40% Ad Valorem  MFN -- 40% Ad Valorem
18-245	"STRAWBERRY FRUIT COMPOUND (12.5kg)"	2106.90.59	MFN -- 7% Ad Valorem ATIGA – Zero*

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REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**

MANILA 1099

18-276	"BED E9 1200b"	8474.90.10	MFN – 3% Ad Valorem
18-285	"WHOLE MILK POWDER INSTANT FORTIFIED (25 kg)"	0402.21.20	MFN – 1% Ad Valorem AANZFTA – Zero*
18-287	"NESTLE® ALEGRIA COFFEE CREAMER CM113 (500g)"	2106.90.30	MFN –7% Ad Valorem ATIGA -- Zero*
18-289	"NESCAFE®MOCHA (240 ml)"	2202.99.40	MFN – 10% Ad Valorem ATIGA – Zero*
18-311	"GREEN CAL AGRICULTURAL GYPSUM"	2520.10.00	MFN – 3% Ad Valorem ATIGA – Zero*
18-327	"SABIC® LINEAR LOW DENSITY POLYETHYLENE (LLDPE) 118WJ"	3901.40.00	MFN – 3% Ad Valorem
18-329	"NIELSEN GLOBAL TELEVISION AUDIENCE MEASUREMENT (GTAM) NANO"	8543.70.90G	MFN – 1% Ad Valorem
18-334	"DECT MODULE 1.9 GHZ"	8517.62.59	MFN - Zero

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REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**

MANILA 1099

18-338	"WHTE- WESTINGHOUSE® TWIN TUB WASHING MACHINES, MODELS: WWTT121X and WWTT141X"	8450.12.90	MFN -- 10% Ad Valorem ACFTA – 5% Ad Valorem*
18-344	"CHANGAN KY10 (DOUBLE CABIN)"	8704.21.29	MFN -- 30% Ad Valorem ACFTA – 5% Ad Valorem*
18-345	"SHELL 20/60 (BITUMEN 20/60)"	2713.20.00	MFN – Zero ATIGA – Zero* AJCEPA – Zero* PJEPA – Zero*
18-346	"SUMITOMO LINEAR LOW DENSITY POLYETHYLENE (LLDPE) FS150A"	3901.40.00	MFN – 3% Ad Valorem
18-347	"SUMITOMO LINEAR LOW DENSITY POLYETHYLENE (LLDPE) FS253S"	3901.40.00	MFN – 3% Ad Valorem
18-354	"NESTLE® FRESH MILK (250 ml and 1,000 ml)"	0401.20.10	MFN – 3% Ad Valorem AANZFTA – 2% Ad Valorem
18-355	"NESTLE® LOW FAT MILK (250 ml and 1,000 ml)"	0401.20.10	MFN – 3% Ad Valorem AANZFTA – 2% Ad Valorem
18-356	"NESTLE® NON-FAT MILK (250 ml and 1000 ml)"	0401.10.10	MFN – 3% Ad Valorem AANZFTA – Zero
18-358	"GERBER® SQUASH (80g)"	2005.10.10	MFN – 7% Ad Valorem



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

18-359	"GERBER® MIXED VEGETABLES (130g)"	2005.10.10	MFN – 7% Ad Valorem
18-361	"NESTLE® MILANO CHOCOLATE POWDER (1 kg)"	1806.10.00	MFN – 7% Ad Valorem
18-365	"TOPCITHIN® 200 INF LECITHIN (1000kg)"	2923.20.10	MFN – 1% Ad Valorem
18-368	"MALTED CHOCOLATE POWDER MA"	1901.90.99	MFN – 7% Ad Valorem ATIGA – Zero*
<b>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</b>			

**For your information, guidance and strict compliance.**

CC: COMMISSIONER OF CUSTOMS



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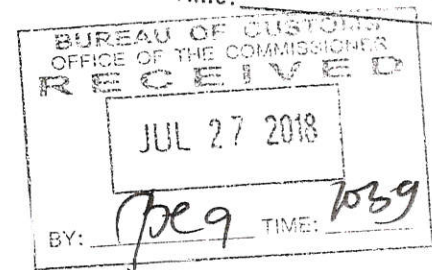


TCOC Ref. No. 18-087

REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

26 July 2018

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



1194299  
Internal Admin. Group  
Received by: VICKY REYES  
Date: 07/27/18  
Time: 11:21

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 twenty-four (24) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 18-199, 18-214, 18-245, 18-276, 18-285, 18-287, 18-289, 18-311, 18-327, 18-329, 18-334, 18-338, 18-344, 18-345, 18-346, 18-347, 18-354, 18-355, 18-356, 18-358, 18-359, 18-361, 18-365, and 18-368, issued from 24 to 25 July 2018.

Thank you.

24 TCCs / ARs

Very truly yours,

*Mari Lou 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	AHTN 8419.50.91B MFN - 1% ad valorem ACFTA - Zero	2	TCC (AR) NO.
				18-199
			3	DATE ISSUED
			JUL 24 2018	

4	DESCRIPTION OF GOOD
<p align="center"><b>“DANFOSS ENERGY TRANSFER STATION (ETS)”</b></p> <p>Based on the product design and brochure submitted, subject article is a complex heat exchange system consisting of various plated heat exchanger, pressure independent balancing control valves, manual balancing valves, variable speed drive, centrifugal pumps, manual operated isolation valves, motorized isolation valves, flexible joints, check valves, water strainers, water flow meters, electronic controllers, temperature sensors, pressure transmitters, thermometers, and pressure gauges. Commonly known as an energy transfer station (ETS), subject article is designed to provide air cooling and cold tap water to the buildings by means of distributing cooling energy usually in the form of chilled water from a central energy plant to multiple buildings through underground pipes. ETS usage covers all types of buildings connected to the district cooling system such as residential buildings, offices, commercial buildings, and public buildings, among others.</p>	

5 REASONS FOR CLASSIFICATION

Heading 84.19 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, heating or cooling plant and machinery. This group covers plant of general use in many industries for the simple treatment of materials by heating, boiling, cooking, concentration, evaporation, vaporisation, cooling, etc. They include heat exchange units, in which a hot fluid (hot gas, steam or hot liquid) and a cold fluid are made to traverse parallel paths, but usually in opposite directions, separated by thin metal walls in such a manner that the one fluid is cooled and the other heated.

In view thereof, subject article is classified under AHTN 2017 subheading 8419.50.91B, 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

*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 2018 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>								
	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;"></td> <td style="text-align: center;"><u>In-Quota</u></td> <td style="text-align: center;"><u>Out-Quota</u></td> </tr> <tr> <td style="text-align: center;"><b>AHTN</b></td> <td style="text-align: center;"><b>0901.21.20A</b></td> <td style="text-align: center;"><b>0901.21.20B</b></td> </tr> <tr> <td style="text-align: center;"><b>MFN</b></td> <td style="text-align: center;"><b>40% ad valorem</b></td> <td style="text-align: center;"><b>40% ad valorem</b></td> </tr> </table>		<u>In-Quota</u>	<u>Out-Quota</u>	<b>AHTN</b>	<b>0901.21.20A</b>	<b>0901.21.20B</b>	<b>MFN</b>	<b>40% ad valorem</b>	<b>40% ad valorem</b>	<b>18-214</b>
	<u>In-Quota</u>	<u>Out-Quota</u>									
<b>AHTN</b>	<b>0901.21.20A</b>	<b>0901.21.20B</b>									
<b>MFN</b>	<b>40% ad valorem</b>	<b>40% ad valorem</b>									
		<b>3</b>	<b>DATE ISSUED</b>								
		<b>JUL 24 2018</b>									

**4 DESCRIPTION OF GOOD**

**“NESCAFÉ® DOLCE GUSTO® LATTE MACCHIATO VANILLA (188.4 g)”**

Based on the process flow sheet, product specifications, and sample submitted, subject article is composed of coffee capsules and milk capsules. The coffee capsules contain 100% roasted ground coffee while the milk capsules contain whole milk powder, sugar, natural vanilla flavouring, and emulsifier. Packed in cardboard boxes containing eight (8) coffee capsules and eight (8) milk capsules, subject article is designed to be served using the NESCAFÉ® Dolce Gusto® machine to produce vanilla latte macchiato.



**5 REASONS FOR CLASSIFICATION**

Heading 09.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, coffee, whether or not roasted or decaffeinated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes among others, roasted coffee (with or without caffeine content) whether or not ground.

In view thereof, subject article is classified under AHTN 2017 subheadings 0901.21.20A and 0901.21.20B, with in-quota and out-quota Most Favoured Nation (MFN) rates of duty of 40% 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)

<b>1</b>	<b>AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2106.90.59 MFN - 7% ad valorem ATIGA - Zero		18-245
		<b>3</b>	<b>DATE ISSUED</b>
			JUL 24 2018.

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“STRAWBERRY FRUIT COMPOUND (12.5 kg)”</b>

Based on the product specifications, manufacturing process flow diagram, and sample submitted, subject article is a strawberry-flavoured syrup made by mixing and cooking sugar and reconstituted strawberry juice, among others. It is in the form of red liquid with sweet and fruity strawberry taste. Subject article is packed in 12.5-kilogram polyethylene (PE) bags and placed in a carton box as secondary packaging. It is to be used as flavouring in the manufacture of beverages.

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
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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.). Furthermore, the heading includes, among others, non-alcoholic or alcoholic preparations (not based on odoriferous substances) of a kind used in the manufacture of various non-alcoholic or alcoholic beverages.

In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.59, 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





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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 2018 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 8474.90.10 MFN – 3% ad valorem		18-276
		<b>3</b>	<b>DATE ISSUED</b>
			JUL 24 2018

<b>4</b>	<b>DESCRIPTION OF GOOD</b>														
	<b>“BED E9 1200b”</b>														
	<p>Based on the Elematic Hollow Core Slab Production Technology video, brochure, and technical information submitted, subject article consists of two (2) casting beds with longitudinal 160-mm U-profile, made of steel. The beds are fitted with rails on each side to guide the movement or operation of the production machine (for example, extruder and saw). This is insulated with 45-mm rock wool or polystyrene. Subject article is an integral part of an automated precast hollow core slab manufacturing system and has the following specifications:</p>														
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Length (mm)</td> <td style="width: 45%;">12,000 or according to customer's requirements</td> <td style="width: 20%;">Load capacity (kg/m<sup>2</sup>)</td> <td style="width: 20%;">660</td> </tr> <tr> <td>Width (mm)</td> <td>1290</td> <td>Weight, approx. (kg/m)</td> <td>185</td> </tr> <tr> <td>Height (mm)</td> <td>200</td> <td></td> <td></td> </tr> </table>	Length (mm)	12,000 or according to customer's requirements	Load capacity (kg/m <sup>2</sup> )	660	Width (mm)	1290	Weight, approx. (kg/m)	185	Height (mm)	200				
Length (mm)	12,000 or according to customer's requirements	Load capacity (kg/m <sup>2</sup> )	660												
Width (mm)	1290	Weight, approx. (kg/m)	185												
Height (mm)	200														

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 84.74 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that many machines of this heading combine two or more of the functions in question (e.g., hydraulic sorting and washing, grinding and sorting, grinding and mixing, mixing and moulding machines). This group includes agglomerating, moulding or shaping machinery, among others, such as machinery for making various prefabricated concrete articles (e.g., paving stones, posts, balustrades, pylons), including centrifugal moulding machines for tubes. Further, the EN for parts state that subject to the general provisions regarding the classification of parts, parts of the machines of this heading are also classified here.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8474.90.10 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><b>MARILOU P. MENDOZA</b> Chairperson</p>
	  Republic of the Philippines <b>TARIFF COMMISSION</b> 18-00349



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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   AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY</b>	<b>2   TCC (AR) NO.</b>
<b>AHTN 0402.21.20</b> <b>MFN - 1% ad valorem</b> <b>AANZFTA - Zero</b>	<b>18-285</b>
	<b>3   DATE ISSUED</b>
	<b>JUL 24 2018</b>

<b>4   DESCRIPTION OF GOOD</b>
<p style="text-align: center;"><b>“WHOLE MILK POWDER INSTANT FORTIFIED (25 kg)”</b></p> <p>Based on the ingredients list, process flow diagram, certificate of analysis, and sample submitted, subject article is an instant whole milk powder. It is made by spray-drying fresh pasteurized bovine milk mixed with calcium carbonate, soy lecithin, and vitamins, among others. It also underwent the process of preheating (pasteurization), evaporation, concentrate heating, homogenization, atomisation and drying, powder cooling, and sifting, among others. Subject article has a fat content of more than 1.5% and is packed into 25 kg-bags.</p>

<b>5   REASONS FOR CLASSIFICATION</b>
<p>Note 1 to Chapter 4 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that the expression “milk” means full cream milk or partially or completely skimmed milk.</p> <p>Heading 04.02 of the AHTN 2017 covers milk and cream, concentrated or containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers milk (as defined in Note 1 to this Chapter) and cream, concentrated (for example, evaporated) or containing added sugar or other sweetening matter, whether liquid, paste or solid (in blocks, powder or granules) and whether or not preserved or reconstituted. Milk powder may contain small quantities of starch (not exceeding 5 % by weight), added, in particular, to maintain the reconstituted milk in its normal physical state.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 0402.21.20 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>

FOR THE COMMISSION

*MariLou P. Mendoza*

**MARILOU P. MENDOZA**  
Chairperson





*Handwritten signature*  
**MASTER COPY**

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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 2018 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2106.90.30 MFN – 7% ad valorem ATIGA – Zero		18-287
		<b>3</b>	<b>DATE ISSUED</b>
			JUL 24 2018

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“NESTLÉ® ALEGRIA COFFEE CREAMER CM113 (500 g)”</b></p> <p>Based on the certificate of ingredients, packing list, manufacturing process flowchart, and sample submitted, subject article is a non-dairy creamer in the form of off-white powder. It is composed of glucose syrup, hydrogenated vegetable oil, buffer salts, sodium caseinate, emulsifiers, anticaking agent, sodium chloride, and flavours. Imported in cartons containing 24 x 500-g pouches, subject article is used as a milk substitute for use in coffee, tea or other hot beverages.</p> 

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 21.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (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 2106.90.30, 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 style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>Handwritten signature of Marilou P. Mendoza</i></p> <p style="text-align: right;"><b>MARILOU P. MENDOZA</b> Chairperson</p>   <p style="text-align: center;">Republic of the Philippines TARIFF COMMISSION 18-00334</p>



2018-08-022 P-12



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 2018 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<p><b>AHTN 2202.99.40</b>  <b>MFN – 10% ad valorem</b>  <b>ATIGA – Zero</b></p>		<p><b>18-289</b></p>
		<b>3</b>	<b>DATE ISSUED</b>
			<p><b>JUL 24 2018</b></p>

**4 DESCRIPTION OF GOOD**

**“NESCAFÉ® MOCHA (240 mL)”**

Based on the certificate of ingredients, process flowchart, and sample submitted, subject article is a ready-to-drink coffee-based preparation containing water, sugar, skimmed milk powder, instant coffee, milk fat, cocoa powder, vegetable stabilizers, acidity regulators, artificial mocha flavour, and emulsifier. Subject article is put up for retail sale in lift-tab aluminium cans of 240 mL.



**5 REASONS FOR CLASSIFICATION**

Heading 22.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers non-alcoholic beverages, not classified under other headings, particularly heading 20.09 or 22.01. This group includes, *inter alia*, certain other beverages ready for consumption, such as those with a basis of milk and cocoa.

In view thereof, subject article is classified under AHTN 2017 subheading 2202.99.40, with a Most Favoured Nation (MFN) rate of duty of 10% 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

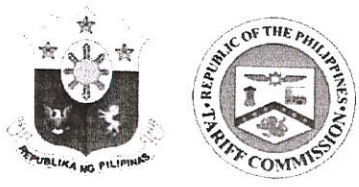


Republic of the Philippines  
**TARIFF COMMISSION**



18-00335

2018-08-022 P-13



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 2018 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<p><b>AHTN 2520.10.00</b> <b>MFN – 3% ad valorem</b> <b>ATIGA – Zero</b></p>		<b>18-311</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>JUL 24 2018</b>

**4 DESCRIPTION OF GOOD**

**“GREEN CAL AGRICULTURAL GYPSUM”**

Based on the certificate of approval, product brochure, manufacturing process, label artwork, and sample submitted, subject article is grayish gypsum granules containing 98% gypsum (calcium sulfate dihydrate) and 2% lignosulfonates (binder). It is produced by granulation, drying, cooling, and screening, followed by packing in 25-kg bags. Subject article is used in agriculture to increase calcium and sulfur content in soils and to correct surface crusting.

**5 REASONS FOR CLASSIFICATION**

Heading 25.20 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, gypsum. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that gypsum is a natural hydrated calcium sulphate generally white and friable.

In view thereof, subject article is classified under AHTN 2017 subheading 2520.10.00, 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





2018-08-022 P.14



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 2018 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3901.40.00 MFN - 3% ad valorem		18-327
		<b>3</b>	<b>DATE ISSUED</b>
			JUL 24 2018

**4 DESCRIPTION OF GOOD**

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

Based on the product declaration, and technical and safety data sheets submitted, subject article is an ethylene-butene copolymer resin, containing by weight ≤94% ethylene and ≥6% 1-butene, with slip and anti-block additives. It is in the form of white pellets having a melt flow index of 1.0 g/10 minutes at 190°C and a density of 918 kg/m<sup>3</sup>. Subject article is designed for use in the manufacture 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

*MariLou P. Mendoza*

**MARILOU P. MENDOZA**  
Chairperson



Republic of the Philippines  
**TARIFF COMMISSION**



18-00336



2018-06-022 P.15




*Prayer*  
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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 2018 RATE/S OF IMPORT DUTY</b>  AHTN 8543.70.90G MFN – 1% ad valorem	<b>2</b>   <b>TCC (AR) NO.</b> 18-329
	<b>3</b>   <b>DATE ISSUED</b>  JUL 24 2018

<b>4</b>   <b>DESCRIPTION OF GOOD</b>  <p style="text-align: center;"><b>“NIELSEN GLOBAL TELEVISION AUDIENCE MEASUREMENT (GTAM) NANO”</b></p> <p>Based on the brochure and technical specifications submitted, subject article is an electronic device that detects, decodes, records, and transmits audio watermark codes and audio matching signatures, interpreted as a viewer’s statistical data, used in television research activity. It enables measurement of audience viewing for TV, cable, over-the-air programming (OTA), satellite, and other streaming services. Subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 30%;"><b>Central Processing Unit</b></td> <td>300 MHz Cortex M7</td> </tr> <tr> <td><b>Memory</b></td> <td>384 kB Static Random-Access Memory (SRAM)/8 MB Flash Memory</td> </tr> <tr> <td><b>Communication</b></td> <td>WiFi 802.11b/g/n 2.4/5 GHz Bluetooth</td> </tr> <tr> <td><b>Operating System</b></td> <td>SmartX Quantum Leaps</td> </tr> <tr> <td><b>Power Source</b></td> <td>USB power, 5 VDC @ 0.5 A</td> </tr> <tr> <td><b>Dimension (LxWxH, inches)</b></td> <td>6.875 x 4.25 x 1.25</td> </tr> </table>	<b>Central Processing Unit</b>	300 MHz Cortex M7	<b>Memory</b>	384 kB Static Random-Access Memory (SRAM)/8 MB Flash Memory	<b>Communication</b>	WiFi 802.11b/g/n 2.4/5 GHz Bluetooth	<b>Operating System</b>	SmartX Quantum Leaps	<b>Power Source</b>	USB power, 5 VDC @ 0.5 A	<b>Dimension (LxWxH, inches)</b>	6.875 x 4.25 x 1.25	
<b>Central Processing Unit</b>	300 MHz Cortex M7												
<b>Memory</b>	384 kB Static Random-Access Memory (SRAM)/8 MB Flash Memory												
<b>Communication</b>	WiFi 802.11b/g/n 2.4/5 GHz Bluetooth												
<b>Operating System</b>	SmartX Quantum Leaps												
<b>Power Source</b>	USB power, 5 VDC @ 0.5 A												
<b>Dimension (LxWxH, inches)</b>	6.875 x 4.25 x 1.25												

<b>5</b>   <b>REASONS FOR CLASSIFICATION</b>  <p>Heading 85.43 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all electrical appliances and apparatus, not falling in any other heading of this Chapter, nor covered more specifically by a heading of any other Chapter of the Nomenclature, nor excluded by the operation of a Legal Note to Section XVI or to this Chapter.</p> <p>Most of the appliances of this heading consist of an assembly of electrical goods or parts (valves, transformers, capacitors, chokes, resistors, etc.) operating wholly electrically. However, the heading also includes electrical goods incorporating mechanical features provided that such features are subsidiary to the electrical function of the machine or appliance.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8543.70.90G, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>	<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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2018-06-022 P.W



REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

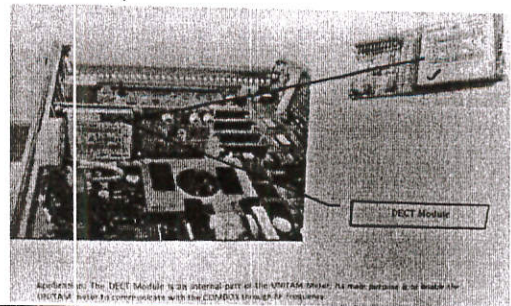
Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1   AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY</b>  <b>AHTN 8517.62.59</b> <b>MFN - Zero</b>	<b>2   TCC (AR) NO.</b> <b>18-334</b> <b>3   DATE ISSUED</b> <b>JUL 24 2018</b>
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**4 | DESCRIPTION OF GOOD**

**“DECT MODULE 1.9 GHZ”**

Based on the information submitted, subject article is a wireless communication device. It is a component part of a Unitam Meter (registering, gathering, and transmission equipment in a television rating survey system) that enables the meter to exchange (receive and transmit) information via radio frequency (RF) from the Combox device that is connected to a television set. Subject article has the following specifications:



Votage (VDC)	3.1 to 3.5 (Digital part); 3.0 to 4.6 (RF part)
Radio frequency (GHz)	1.880 to 1.900

**5 | REASONS FOR CLASSIFICATION**

Heading 85.17 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, other communication apparatus. This group includes apparatus which allows for the connection to a wired or wireless communication network or the transmission or reception of speech or other sounds, images or other data within such a network.

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

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

FOR THE COMMISSION

*Signature of Marilou P. Mendoza*

**MARILOU P. MENDOZA**  
Chairperson





2016-06-022 P.17



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 2018 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 8450.12.90 MFN – 10% ad valorem ACFTA – 5% ad valorem		18-338
		<b>3</b>	<b>DATE ISSUED</b>
			JUL 24 2018

<b>4</b>	<b>DESCRIPTION OF GOOD</b>															
	<p><b>“WHITE-WESTINGHOUSE® TWIN TUB WASHING MACHINES, MODELS: WWTT121X and WWTT141X”</b></p> <p>Based on the brochure submitted, subject articles are top-loading, twin-tub washing machines with the following specifications:</p> <table border="1" style="width: 100%; border-collapse: collapse; margin: 10px 0;"> <tr> <td style="width: 30%;"><b>Model</b></td> <td style="width: 35%;">WWTT121X</td> <td style="width: 35%;">WWTT141X</td> </tr> <tr> <td><b>Wash Capacity</b></td> <td style="text-align: center;">12 kg</td> <td style="text-align: center;">14 kg</td> </tr> <tr> <td><b>Dry Capacity</b></td> <td style="text-align: center;">7 kg</td> <td style="text-align: center;">9 kg</td> </tr> <tr> <td><b>Spin Speed</b></td> <td colspan="2" style="text-align: center;">1000 rpm</td> </tr> <tr> <td><b>Dimension (WxHxD, mm)</b></td> <td style="text-align: center;">902 x 537 x 984</td> <td style="text-align: center;">995 x 555 x 1,155</td> </tr> </table>	<b>Model</b>	WWTT121X	WWTT141X	<b>Wash Capacity</b>	12 kg	14 kg	<b>Dry Capacity</b>	7 kg	9 kg	<b>Spin Speed</b>	1000 rpm		<b>Dimension (WxHxD, mm)</b>	902 x 537 x 984	995 x 555 x 1,155
<b>Model</b>	WWTT121X	WWTT141X														
<b>Wash Capacity</b>	12 kg	14 kg														
<b>Dry Capacity</b>	7 kg	9 kg														
<b>Spin Speed</b>	1000 rpm															
<b>Dimension (WxHxD, mm)</b>	902 x 537 x 984	995 x 555 x 1,155														

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 84.50 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers household or laundry-type washing machines, including machines which both wash and dry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers household or laundry-type washing machines (whether or not electric and whatever the weight), which are normally used in the household, commercial laundries, hospitals, etc., to clean linens, finished goods, etc. They usually include paddles or rotating cylinders for keeping the liquid circulating through the contents, or sometimes a device to give high frequency vibrations to the liquid. The heading also covers machines which both wash and dry.</p> <p>In view thereof, subject articles are classified under AHTN 2017 subheading 8450.12.90, with a Most Favoured Nation (MFN) rate of duty of 10% 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 style="text-align: right; margin-top: 20px;">FOR THE COMMISSION</p> <p style="text-align: right; margin-top: 10px;"><i>Mari Lou P. Mendoza</i></p> <p style="text-align: right; margin-top: 10px;"><b>MARILOU P. MENDOZA</b> Chairperson</p> <div style="display: flex; justify-content: space-between; align-items: flex-end; margin-top: 20px;"> <div style="text-align: center;"> <p>18-00337</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)

<b>1</b>	<b>AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8704.21.29</b> <b>MFN – 30% ad valorem</b> <b>ACFTA – 5% ad valorem</b>		<b>18-344</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>JUL 24 2018</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>														
	<p><b>“CHANGAN KY10 (DOUBLE CABIN)”</b></p> <p>Based on the technical specifications submitted, subject article is a brand new, two-wheel-driven, pick-up type 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%;">Piston Displacement / Fuel</td> <td>1,809 cc, Diesel</td> </tr> <tr> <td>Drivetrain</td> <td>4x2, Manual Transmission</td> </tr> <tr> <td>Overall Dimension (L x W x H; mm)</td> <td>5,420 x 1,780 x 2,100</td> </tr> <tr> <td>Cargo Dimensions (L x W x H; mm)</td> <td>2,550 x 1,680 x 380</td> </tr> <tr> <td>Gross Vehicle Weight (kg)</td> <td>3,405</td> </tr> <tr> <td>Rated Payload (kg)</td> <td>1,500</td> </tr> <tr> <td>Seating Capacity</td> <td>5</td> </tr> </table>	Piston Displacement / Fuel	1,809 cc, Diesel	Drivetrain	4x2, Manual Transmission	Overall Dimension (L x W x H; mm)	5,420 x 1,780 x 2,100	Cargo Dimensions (L x W x H; mm)	2,550 x 1,680 x 380	Gross Vehicle Weight (kg)	3,405	Rated Payload (kg)	1,500	Seating Capacity	5
Piston Displacement / Fuel	1,809 cc, Diesel														
Drivetrain	4x2, Manual Transmission														
Overall Dimension (L x W x H; mm)	5,420 x 1,780 x 2,100														
Cargo Dimensions (L x W x H; mm)	2,550 x 1,680 x 380														
Gross Vehicle Weight (kg)	3,405														
Rated Payload (kg)	1,500														
Seating Capacity	5														



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<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 the classification of certain motor vehicles in this heading is determined by certain features which indicate that the vehicles are designed for the transport of goods rather than for the transport of persons (heading 87.03). The following features are indicative of the design characteristics generally applicable to the vehicles which fall in this heading, among others, presence of a separate cabin for the driver and passengers and a separate open platform with side panels and a drop-down tailgate (pick-up vehicles).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8704.21.29, with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 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>



FOR THE COMMISSION

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



2018-08-022 P-19



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 2018 RATE/S OF IMPORT DUTY</b>		<b>2</b>	<b>TCC (AR) NO.</b>
	<p>AHTN 2713.20.00 MFN - Zero ATIGA - Zero AJCEPA - Zero PJEPA - Zero</p>			18-345
			<b>3</b>	<b>DATE ISSUED</b>
				JUL 24 2018

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
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**“SHELL 20/60 (BITUMEN 20/60)”**

Based on the technical information and production process submitted, subject article is a refined bitumen obtained by blending different types of residues generated in High Vacuum Unit (HVV), Thermal tank Gas Oil Unit (TGU), and Lube Oil Complex (LOC) refinery processes. To be imported in bulk, subject article will be processed further by blending with a softer raw material (bitumen component with higher penetration) to bring its penetration level up to the required specifications.

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
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Heading 27.13 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that petroleum bitumen (also known as petroleum pitch, refinery pitch, petroleum asphalt) is usually obtained as a residue of the distillation of crude petroleum. It is brown or black and may be soft or brittle. It is used for road-surfacing, waterproofing, etc. Petroleum bitumen which has been slightly modified by air-blowing is similar to unblown bitumen and remains in this heading.

In view thereof, subject article is classified under AHTN 2017 subheading 2713.20.00, with a Most Favoured Nation (MFN) rate of duty of zero, and ASEAN Trade in Goods Agreement (ATIGA), 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 “D”, “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

*Mari Lou P. Mendoza*

**MARILOU P. MENDOZA**  
Chairperson



Republic of the Philippines  
**TARIFF COMMISSION**



18-00339



2016-08-022 P.20



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 2018 RATE/S OF IMPORT DUTY</b>		<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3901.40.00 MFN - 3% ad valorem			18-346
			<b>3</b>	<b>DATE ISSUED</b>
				JUL 24 2018

**4 DESCRIPTION OF GOOD**

**“SUMITOMO LINEAR LOW DENSITY POLYETHYLENE (LLDPE) FS150A”**

Based on the co-monomer declaration, product data sheet, grade list summary, and sample submitted, subject article is an ethylene-butene copolymer resin, containing by weight 90-94% ethylene and 6-10% 1-butene, without slip and anti-block agents. It is in the form of odourless, white to off-white pellets having a melt flow index of 1.1 g/10 minutes at 190°C and a density of 921 kg/m<sup>3</sup>. Packed in 25-kg bags or in bulk containers, subject article is designed for the manufacture of heavy duty bags, lamination films, stretch films, and for other general purpose film applications.

**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 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





2018-08-022 P-21



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 2018 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3901.40.00 MFN - 3% ad valorem		18-347
		<b>3</b>	<b>DATE ISSUED</b>
			JUL 24 2018

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“SUMITOMO LINEAR LOW DENSITY POLYETHYLENE (LLDPE) FS253S”</b>
	<p>Based on the co-monomer declaration, product data sheet, grade list summary, and sample submitted, subject article is an ethylene-butene copolymer resin, containing by weight 90-94% ethylene and 6-10% 1-butene, with slip and anti-block agents. It is in the form of odourless, white to off-white pellets having a melt flow index of 2.2 g/10 minutes at 190°C and a density of 921 kg/m<sup>3</sup>. Packed in 25-kg bags or in bulk containers, subject article is used in the manufacture of grocery bags, garment packaging, agriculture films, and other general purpose film applications.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<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 style="text-align: center;"><i>Mari Lou P. Mendoza</i></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	  Republic of the Philippines <b>TARIFF COMMISSION</b> 18-00341



2018-08-022 P-22



REPUBLIC OF THE PHILIPPINES

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

<b>1</b>	<b>2017 AHTN CODE AND 2018 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<p><b>AHTN 0401.20.10</b> <b>MFN – 3% ad valorem</b> <b>AANZFTA – 2% ad valorem</b></p>		<b>18-354</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>JUL 24 2018</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“NESTLÉ® FRESH MILK (250 ml and 1,000 ml)”</b></p> <p>Based on the manufacturing dossier, process flow, and sample submitted, subject article is a ready-to-drink, 100% standardized homogenized cow’s milk with milk fat content, by weight, of 3.5%. Subject article has undergone an ultra-high temperature process of sterilization and is packed in 250-ml and 1,000-ml Tetra Brik® aseptic packaging.</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 04.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers milk and cream, not concentrated nor containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers milk and cream, whether or not pasteurised, sterilised or otherwise preserved, homogenised or peptonised; but it excludes milk and cream which have been concentrated or which contain added sugar or other sweetening matter (heading 04.02) and curdled, fermented or acidified milk and cream (heading 04.03). The heading also covers reconstituted milk and cream having the same qualitative and quantitative composition as the natural products.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 0401.20.10, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem, and ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of 2% ad valorem, 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>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	2017 AHTN CODE AND 2018 RATE/S OF IMPORT DUTY	<p>AHTN 0401.20.10 MFN – 3% ad valorem AANZFTA – 2% ad valorem</p>	2	TCC (AR) NO.
				18-355
			3	DATE ISSUED
			JUL 24 2018	

4 DESCRIPTION OF GOOD

“NESTLÉ® LOW-FAT MILK (250 ml and 1,000 ml)”

Based on the manufacturing dossier, process flow, and sample submitted, subject article is a ready-to-drink, 100% standardized homogenized cow’s milk with milk fat content, by weight, ranging from 1.20-1.45%. Subject article has undergone an ultra-high temperature process of sterilization and is packed in 250-ml and 1,000-ml Tetra Brik® aseptic packaging.



5 REASONS FOR CLASSIFICATION

Heading 04.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers milk and cream, not concentrated nor containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers milk and cream, whether or not pasteurised, sterilised or otherwise preserved, homogenised or peptonised; but it excludes milk and cream which have been concentrated or which contain added sugar or other sweetening matter (heading 04.02) and curdled, fermented or acidified milk and cream (heading 04.03). The heading also covers reconstituted milk and cream having the same qualitative and quantitative composition as the natural products.

In view thereof, subject article is classified under AHTN 2017 subheading 0401.20.10, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem, and ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of 2% ad valorem, subject to submission of Certificate of Origin (CO) Form “AANZ”.

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)

<b>1</b>	<b>2017 AHTN CODE AND 2018 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<p><b>AHTN 0401.10.10</b> <b>MFN – 3% ad valorem</b> <b>AANZFTA – Zero</b></p>		<b>18-356</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>JUL 24 2018</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“NESTLÉ® NON-FAT MILK (250 ml and 1,000 ml)”</b></p> <p>Based on the manufacturing dossier, process flow, and sample submitted, subject article is a ready-to-drink, 100% standardized homogenized cow's milk with maximum milk fat content, by weight, of 0.4%. Subject article has undergone an ultra-high temperature (UHT) process of sterilization and is packed in 250-ml and 1,000-ml Tetra Brik® aseptic packaging.</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 04.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers milk and cream, not concentrated nor containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers milk and cream, whether or not pasteurised, sterilised or otherwise preserved, homogenised or peptonised; but it excludes milk and cream which have been concentrated or which contain added sugar or other sweetening matter (heading 04.02) and curdled, fermented or acidified milk and cream (heading 04.03). The heading also covers reconstituted milk and cream having the same qualitative and quantitative composition as the natural products.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 0401.10.10, with a Most Favoured Nation (MFN) rate of duty of 3% 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>FOR THE COMMISSION</p> <p><i>Marilou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> Chairperson</p>





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MASTER COPY

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 2018 RATE/S OF IMPORT DUTY</b>
	AHTN 2005.10.10 MFN – 7% ad valorem

<b>2</b>	<b>TCC (AR) NO.</b>
	18-358
<b>3</b>	<b>DATE ISSUED</b>
	JUL 25 2018

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p align="center"><b>“GERBER® SQUASH (80 g)”</b></p> <p>Based on the certificate of ingredients, manufacturing process, and sample submitted, subject article is a homogenized squash in the form of yellow-orange viscous liquid. Packed in 80-gram glass bottles, subject article is put up for retail sale as first food for infants from six (6) months old onwards.</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 20.05 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the term “vegetables” in this heading is limited to the products referred to in Note 3 to this Chapter. These products (other than vegetables prepared or preserved by vinegar or acetic acid of heading 20.01, frozen vegetables of heading 20.04 and vegetables preserved by sugar of heading 20.06) are classified in the heading when they have been prepared or preserved by processes not provided for in Chapter 7 or 11. Such products fall in the heading irrespective of the type of container in which they are put up (often in cans or other airtight containers).</p> <p>Subheading Note 1 to Chapter 20 states that for the purposes of subheading 2005.10, the expression “homogenised vegetables” means preparations of vegetables, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading 2005.10 takes precedence over all other subheadings of heading 20.05.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2005.10.10 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>

FOR THE COMMISSION

*Mari Lou 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 2018 RATE/S OF IMPORT DUTY</b>
<p>AHTN 2005.10.10 MFN – 7% ad valorem</p>	

<b>2</b>	<b>TCC (AR) NO.</b>
18-359	
<b>3</b>	<b>DATE ISSUED</b>
JUL 24 2018	

**4 DESCRIPTION OF GOOD**

**“GERBER® MIXED VEGETABLES (130 g)”**

Based on the certificate of ingredients, manufacturing process, and sample submitted, subject article is a finely homogenized preparation of carrot, water, parsley, celery root, cornstarch, and rapeseed oil. It is in the form of yellow viscous liquid. Packed in 130-gram glass bottles, subject article is put up for retail sale as second food for infants above six (6) months old.



**5 REASONS FOR CLASSIFICATION**

Heading 20.05 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the term “vegetables” in this heading is limited to the products referred to in Note 3 to this Chapter. These products (other than vegetables prepared or preserved by vinegar or acetic acid of heading 20.01, frozen vegetables of heading 20.04 and vegetables preserved by sugar of heading 20.06) are classified in the heading when they have been prepared or preserved by processes not provided for in Chapter 7 or 11. Such products fall in the heading irrespective of the type of container in which they are put up (often in cans or other airtight containers).

Subheading Note 1 to Chapter 20 states that for the purposes of subheading 2005.10, the expression “homogenised vegetables” means preparations of vegetables, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading 2005.10 takes precedence over all other subheadings of heading 20.05.

In view thereof, subject article is classified under AHTN 2017 subheading 2005.10.10 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

*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 2018 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 1806.10.00 MFN – 7% ad valorem		18-361
		<b>3</b>	<b>DATE ISSUED</b>
			JUL 24 2018

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“NESTLÉ® MILANO CHOCOLATE POWDER (1 kg)”</b></p> <p>Based on the certificate of ingredients, process flowchart, and sample submitted, subject article is an instant chocolate powder drink mix. It contains sugar, cocoa powder, skimmed milk powder, thickener, and flavourings. Subject article is packed in a 1-kg pouch.</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<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 1806.10.00, 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><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 2018 RATE/S OF IMPORT DUTY</b>		<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 2923.20.10</b> <b>MFN – 1% ad valorem</b>			<b>18-365</b>
			<b>3</b>	<b>DATE ISSUED</b>
				<b>JUL 24 2018</b>

**4 DESCRIPTION OF GOOD**

**“TOPCITHIN® 200 INF LECITHIN (1000 kg)”**

Based on the product information, manufacturing process flowchart, purchasing specifications, and sample submitted, subject article is a yellowish to amber viscous liquid containing crude lecithin, soy oil, and fatty acids. It is produced by water degumming of crude soybean oil. Packed in 1000-kg intermediate bulk container (IBC) totes, subject article is used as an emulsifier in the manufacture of infant foods, among others.

**5 REASONS FOR CLASSIFICATION**

Heading 29.23 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, lecithins and other phosphoaminolipids, whether or not chemically defined. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the most important salts and substitution derivatives of quaternary ammonium bases are, among others, lecithins and other phosphoaminolipids. These are esters (phosphatides) resulting from the combination of oleic, palmitic and other fatty acids with glycerophosphoric acid and an organic nitrogen base such as choline. They are usually yellowish-brown, waxy masses, soluble in ethanol. Lecithins are contained in egg-yolk (ovolecithin) and in animal and vegetable tissue.

Commercial lecithin, which is also included in this heading, is predominantly soya-bean lecithin and consists of a mixture of acetone-insoluble phosphatides (generally 60 to 70 % by weight), soya-bean oil, fatty acids and carbohydrates. Commercial soya-bean lecithin comes in brownish to light-coloured, more or less viscous form or, if the soya-bean oil has been extracted with acetone, in yellowish granules. Ovolecithin is used in medicine. Commercial soya-bean lecithin is used as an emulsifying, dispersing, etc. agent in the food and animal feed industries, in paints, in the petroleum industry, etc.

In view thereof, subject article is classified under AHTN 2017 subheading 2923.20.10, 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

*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.
			18-368
		3	DATE ISSUED
	AHTN 1901.90.99 MFN - 7% ad valorem ATIGA - Zero	JUL 24 2018	

**4 DESCRIPTION OF GOOD**

**“MALTED CHOCOLATE POWDER MA”**

Based on the product specification, manufacturing process flowchart, and photograph of product packaging submitted, subject article is a medium brown, homogeneous, free-flowing powder containing malt extract, milk powder, sugar, and cocoa powder (12%). Packed in 25-kg high density polyethylene (HDPE)/paper bags, subject article has a sweet, malted chocolate taste and is used as a food additive.

**5 REASONS FOR CLASSIFICATION**

Heading 19.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% 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 this heading covers a number of food preparations with a basis of flour, groats or meal, of starch or of malt extract, which derive their essential character from such materials whether or not these ingredients predominate by weight or volume. Other substances may be added to these main ingredients, such as milk, sugar, eggs, casein, albumin, fat, oil, flavouring, gluten, colouring, vitamins, fruit or other substances to improve their dietetic value, or cocoa, in the latter case, in any proportion less than 40% by weight of cocoa calculated on a totally defatted basis. The preparations of this heading may be liquid or in the form of powders, granules, doughs or other solid forms such as strips or discs. These preparations are often used for making beverages, gruels, as food suitable for infants or young children, dietetic foods, etc., by simply mixing with, or boiling in, milk or water, or for making cakes, puddings, custards or similar culinary preparations. The heading includes, *inter alia*, preparations such as, malted milk and similar preparations composed of powdered milk and malt extract with or without added sugar.

In view thereof, subject article is classified under AHTN 2017 subheading 1901.90.99, 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”.

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

