

2018-11-014



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 : ATTY. EDWARD JAMES A. DY BUCO
Deputy Commissioner, AOCG

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

DATE : November 14, 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 15 – 17 October 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
18-500	"SAMSUNG 40" LED TV RECEIVERS WITH BUILT-IN WIFI/BLUETOOTH MODULES"	8528.72.92	MFN – 15% Ad Valorem AKFTA – Zero*
18-504	"SAMSUNG 65" LED TV RECEIVERS WITH BUILT-IN WIFI/BLUETOOTH MODULES"	8528.72.92	MFN – 15% Ad Valorem AKFTA – Zero*
18-505	"SAMSUNG 55" LED TV RECEIVERS WITH BUILT-IN WIFI/BLUETOOTH MODULES"	8528.72.92	MFN – 15% Ad Valorem AKFTA – Zero*
18-515	"CRYSTIC® GELCOAT 76E PA FR"	3824.99.99	MFN – 3% Ad Valorem

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

18-547	"NESCAFE® DOLCE GUSTO® CAPPUCCINO (200 g)"	IN-QUOTA 0901.21.20A OUT-QUOTA 0901.21.20B	IN-QUOTA MFN – 40% Ad Valorem ATIGA – Zero* OUT-QUOTA MFN – 40% Ad Valorem ATIGA – Zero*
18-548	"HOKKAIDO MILK MOUTHFEEL FLAVOR (20 kg)"	2106.90.98	MFN – 1% Ad Valorem ATIGA – Zero* PH-EFTA FTA (CHE/LIE – Zero*
18-558	"CREAM LIQUID FLAVOR (25 kg)"	3824.99.70	MFN – 3% Ad Valorem ATIGA – Zero*
18-572	"LOVAGE FLAVOR (25 kg)"	2106.90.98	MFN – 1% Ad Valorem ATIGA – Zero*
18-583	"MAGGI® CHICKEN POWDER SEASONING MIX (1 kg)"	2103.90.29	MFN – 7% Ad Valorem ACFTA – Zero*
18-600	"REWOQUAT DIP V 20 M CONC B (VEG HT-QUAT)"	3402.12.00	MFN – 1% Ad Valorem ACFTA – Zero*
18-601	"BIOS LIFE™ UBIQUINOL-CoQ10"	2106.90.72	MFN – 7% Ad Valorem ATIGA – Zero*
18-602	"NEIGENE TREATMENT ESSENCE"	3304.99.90	MFN – 7% Ad Valorem ATIGA – Zero*
18-603	"BIOS LIFE™ MANNOS™"	2106.90.72	MFN – 7% Ad Valorem

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

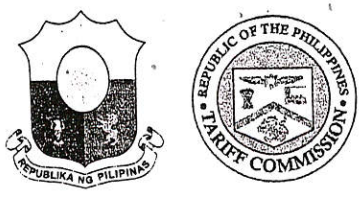
18-605	"BIOS LIFE™ ALOE VERA"	2106.90.72	MFN – 7% Ad Valorem
18-606	"UNICITY™ CHLOROSPIRUNILA™"	2106.90.72	MFN – 7% Ad Valorem ATIGA – Zero*
18-619	"NOVAPOL® GI-2024-A"	3901.40.00	MFN – 3% Ad Valorem
*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).			

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

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TCOC Ref. No. 18-111

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

22 October 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 sixteen (16) Advance Rulings on Tariff Classification, with TCC (AR) 18-500, 18-504, 18-505, 18-515, 18-547, 18-548, 18-558, 18-572, 18-583, 18-600, 18-601, 18-602, 18-603, 18-605, 18-606, and 18-619, issued from 15 October to 17 October 2018.

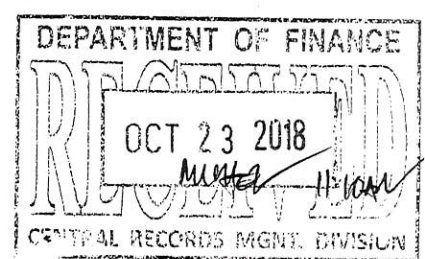
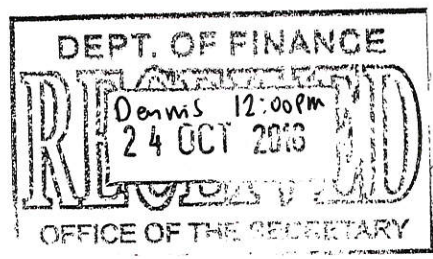
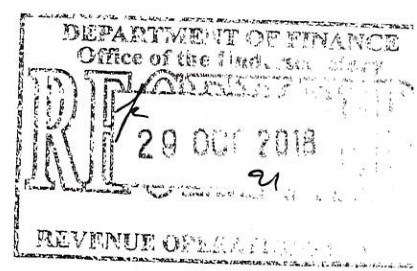
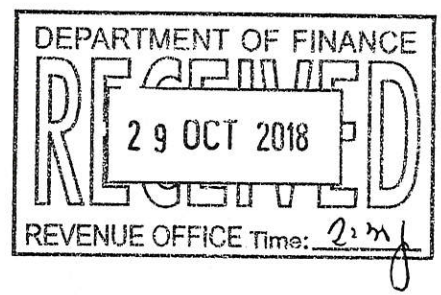
Thank you.

Very truly yours,

[Signature]
ERNESTO L. ALBANO
Commissioner
Officer-In-Charge

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 2017 RATE/S OF IMPORT DUTY	AHTN 8528.72.92 MFN – 15% ad valorem AKFTA – Zero	2	TCC (AR) NO.
				18-500
			3	DATE ISSUED
			OCT 17 2018	

4 DESCRIPTION OF GOOD

“SAMSUNG 40” LED TV RECEIVERS WITH BUILT-IN WIFI/BLUETOOTH MODULES”

Based on the brochures submitted, subject articles are 40-inch, light-emitting diode (LED), smart television sets with built-in WiFi and Bluetooth transceiver. These have the following specifications:

Model	Resolution	Power Supply	Dimension (with Stand)	
			Set Size (mm) (W x H x D)	Set Weight (kg)
UA40M5100DGXXP	1,920 x 1,080	AC 100-240 V, 50/60 Hz	922.7 x 595.6 x 337.5	8.3
UA40MU6100GXXP	3,840 x 2,160	AC 220-240 V, 50/60 Hz	917.7 x 596.5 x 288.1	8.7

Subject articles are to be imported together with a remote controller with batteries, wall mount supports, user manual, e-manual, power cable, and slim gender cable (only for UA40MU6100GXXP model).

5 REASONS FOR CLASSIFICATION

Heading 85.28 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, television reception apparatus, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus, for the display of signals (television sets).

In view thereof, subject articles are classified under AHTN 2017 subheading 8528.72.92, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AK”.

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

FOR THE COMMISSION

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 8528.72.92 MFN – 15% ad valorem AKFTA – Zero		18-504
		3	DATE ISSUED
			OCT 17 2018

4 DESCRIPTION OF GOOD

“SAMSUNG 65” LED TV RECEIVERS WITH BUILT-IN WIFI/ BLUETOOTH MODULES”

Based on the brochure submitted, subject articles are 65-inch, light-emitting diode (LED), smart television sets with WiFi, Bluetooth, and Bluetooth Low Energy (BLE) transceiver. These have the following specifications:

Model	Resolution	Power Supply	Dimension (with Stand)	
			Set Size (mm) (W x H x D)	Set Weight (kg)
UA65MU7000GXXP	3,840 x 2,160	AC 100 V-240 V 50/60 Hz	1,445.1 x 913.3 x 289.6	24.1
UA65MU8000GXXP			1,441.5 x 913.2 x 291.3	25.5
UA65LS003AGXXP			1,453.9 x 875.5 x 294.0	26.2
QA65Q7FAMGXXP			1,444.1 x 916.7 x 353.7	28.2
QA65Q8CAMGXXP			1,441.9 x 918.5 x 375.1	30.2

Subject articles are to be imported together with a remote controller with batteries, wall mount support, user manual, e-manual, power cable, and slim gender cable.

5 REASONS FOR CLASSIFICATION

Heading 85.28 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, television reception apparatus, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus, for the display of signals (television sets).

In view thereof, subject articles are classified under AHTN 2017 subheading 8528.72.92, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AK”.

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

FOR THE COMMISSION

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	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 8528.72.92 MFN – 15% ad valorem AKFTA – Zero		18-505	
		3	DATE ISSUED
		OCT 17 2018	

4	DESCRIPTION OF GOOD																																
<p>“SAMSUNG 55” LED TV RECEIVERS WITH BUILT-IN WIFI/BLUETOOTH MODULES”</p> <p>Based on the brochure submitted, subject articles are 55-inch, light-emitting diode (LED), smart television sets with WiFi, Bluetooth, and Bluetooth Low Energy (BLE) transceiver. These have the following specifications:</p> <table border="1"> <thead> <tr> <th rowspan="2">Model</th> <th rowspan="2">Resolution</th> <th rowspan="2">Power Supply</th> <th colspan="2">Dimension (with stand)</th> </tr> <tr> <th>Set Size (mm) (W x H x D)</th> <th>Set Weight (kg)</th> </tr> </thead> <tbody> <tr> <td>UA55M6300AGXXP</td> <td>1,920 x 1,080</td> <td rowspan="6" style="text-align: center;">AC 100 V-240 V 50/60 Hz</td> <td>1,240.0 x 788.6 x 293.0</td> <td>17.1</td> </tr> <tr> <td>UA55MU7000GXXP</td> <td>3,840 x 2,160</td> <td>1,226.1 x 782.7 x 246.1</td> <td>17.9</td> </tr> <tr> <td>UA55MU8000GXXP</td> <td>3,840 x 2,160</td> <td>1,224.8 x 783.6 x 247.9</td> <td>17.9</td> </tr> <tr> <td>QA55Q7FAMGXXP</td> <td>3,840 x 2,160</td> <td>1,225.2 x 788.4 x 303.8</td> <td>21.2</td> </tr> <tr> <td>QA55Q8CAMGXXP</td> <td>3,840 x 2,160</td> <td>1,225.3 x 790.2 x 300.8</td> <td>23.2</td> </tr> <tr> <td>UA55LS003AGXXP</td> <td>3,840 x 2,160</td> <td>1,235.0 x 750.7 x 200.0</td> <td>19.1</td> </tr> </tbody> </table>		Model	Resolution	Power Supply	Dimension (with stand)		Set Size (mm) (W x H x D)	Set Weight (kg)	UA55M6300AGXXP	1,920 x 1,080	AC 100 V-240 V 50/60 Hz	1,240.0 x 788.6 x 293.0	17.1	UA55MU7000GXXP	3,840 x 2,160	1,226.1 x 782.7 x 246.1	17.9	UA55MU8000GXXP	3,840 x 2,160	1,224.8 x 783.6 x 247.9	17.9	QA55Q7FAMGXXP	3,840 x 2,160	1,225.2 x 788.4 x 303.8	21.2	QA55Q8CAMGXXP	3,840 x 2,160	1,225.3 x 790.2 x 300.8	23.2	UA55LS003AGXXP	3,840 x 2,160	1,235.0 x 750.7 x 200.0	19.1
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Subject articles are to be imported together with a remote controller with batteries, wall mount support, user manual, e-manual, power cable, and slim gender cable.

5	REASONS FOR CLASSIFICATION
<p>Heading 85.28 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, television reception apparatus, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus, for the display of signals (television sets).</p> <p>In view thereof, subject articles are classified under AHTN 2017 subheading 8528.72.92, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AK”.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>	

FOR THE COMMISSION



M. 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 3824.99.99 MFN – 3% ad valorem		18-515
		3	DATE ISSUED
			OCT 17 2018

4 DESCRIPTION OF GOOD

“CRYSTIC® GELCOAT 76E PA FR”

Based on the product brochure, safety data sheet, and other technical specifications submitted, subject article is a low styrene content, pre-accelerated, fire retardant gelcoat in liquid form. It is composed of polyester, styrene, aluminium hydroxide, titanium dioxide, methyl methacrylate, and silica. Packed in 10-kg or 20-kg pails, subject article is used as a raw material in the manufacture of glass-reinforced composite finished products, as well as additives for pigments, to provide flame retardancy and UV protection.

5 REASONS FOR CLASSIFICATION

Heading 38.24 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the chemical or other preparations are either mixtures (of which emulsions and dispersions are special forms) or occasionally solutions. Aqueous solutions of the chemical products of Chapter 28 or 29 remain classified within those Chapters, but solutions of these products in solvents other than water are, apart from a few exceptions, excluded therefrom and accordingly fall to be treated as preparations of this heading. The preparations classified here may be either wholly or partly of chemical products (this is generally the case) or wholly of natural constituents.

In view thereof, subject article is classified under AHTN 2017 subheading 3824.99.99, 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



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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.
	<u>In-Quota</u>	<u>Out-Quota</u>		18-547
	AHTN	0901.21.20A	0901.21.20B	
	MFN	40% ad valorem	40% ad valorem	
	ATIGA	Zero	Zero	
				3
				DATE ISSUED
				OCT 17 2018

4 DESCRIPTION OF GOOD

NESCAFÉ® DOLCE GUSTO® CAPPUCCINO (200 g)”

Based on the product specifications, process flowchart, 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, and emulsifier (soya lecithin). 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 cappuccino.



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 and ASEAN Trade in Goods Agreement (ATIGA) rates 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



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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 2106.90.98 MFN – 1% ad valorem ATIGA – Zero PH-EFTA FTA (CHE/LIE) – Zero			18-548
			3	DATE ISSUED
				OCT 17 2018

4	DESCRIPTION OF GOOD
	<p>“HOKKAIDO MILK MOUTHFEEL FLAVOR (20 kg)”</p> <p>Based on the certificate of ingredients, process flowchart, technical data sheet, and sample submitted, subject article is a flavouring preparation consisting of natural flavouring complexes, nature-identical flavourings, natural flavouring substances, maize maltodextrin, gum arabic, and triacetin. Packed in 20-kg boxes, subject article is used as a flavouring ingredient in the manufacture of powdered beverages.</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 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.).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.98, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem, and ASEAN Trade in Goods Agreement (ATIGA) and Philippines-European Free Trade Association Free Trade Agreement (PH-EFTA FTA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Form “D” and an Origin Declaration, respectively.</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 3824.99.70 MFN - 3% ad valorem ATIGA - Zero		18-558
		3	DATE ISSUED
			OCT 17 2018

4	DESCRIPTION OF GOOD
	<p>“CREAM LIQUID FLAVOR (25 kg)”</p> <p>Based on the certificate of composition, manufacturing process flowchart, and sample submitted, subject article is a clear liquid with characteristic taste and sweet aroma. It is a flavouring preparation consisting of nature-identical flavourings, natural flavouring substances, and propylene glycol. Packed in 25-kg cans, subject article is used as a raw material in the manufacture of all-purpose creams.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 38.24 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the chemical or other preparations are either mixtures (of which emulsions and dispersions are special forms) or occasionally solutions. Aqueous solutions of the chemical products of Chapter 28 or 29 remain classified within those Chapters, but solutions of these products in solvents other than water are, apart from a few exceptions, excluded therefrom and accordingly fall to be treated as preparations of this heading. The preparations classified here may be either wholly or partly of chemical products (this is generally the case) or wholly of natural constituents.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3824.99.70, 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”.</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>



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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 2106.90.98 MFN – 1% ad valorem ATIGA – Zero		18-572
		3	DATE ISSUED
			OCT 17 2018

4 DESCRIPTION OF GOOD

“LOVAGE FLAVOR (25 kg)”

Based on the ingredient list, process flowchart, and sample submitted, subject article is an off-white free-flowing flavouring powder with characteristic aroma. It is composed of potato maltodextrin, acacia gum, propylene glycol, nature-identical flavouring substances, and flavouring preparations. Packed in 25-kg boxes, subject article is used as a raw material in the manufacture of liquid seasonings.

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 2106.90.98, 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



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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 2103.90.29 MFN - 7% ad valorem ACFTA - Zero		18-583
		3	DATE ISSUED
			OCT 15 2018

4	DESCRIPTION OF GOOD
	<p>“MAGGI® CHICKEN POWDER SEASONING MIX (1 kg)”</p> <p>Based on the pre-release validation form, ingredients list, manufacturing process flowchart, product label, and sample submitted, subject article is a light-yellow homogeneous fine powder with typical chicken taste and aroma. It is composed of iodized salt, maltodextrin, flavour enhancers, chicken fat and meat, sugar, yeast extract, starch, wheat products, nature-identical and artificial flavors, spices, anti-caking agent, glucose, xylitol, vegetable oil, and acidity regulator. Packed in 1-kg cans, subject article is used to enhance the natural flavours of various dishes and as marinade for meats.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 21.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, mixed condiments and mixed seasonings. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that mixed condiments and mixed seasonings containing spices differ from the spices and mixed spices of headings 09.04 to 09.10 in that they also contain one or more flavouring or seasoning substances of Chapters other than Chapter 9, in such proportions that the mixture has no longer the essential character of a spice within the meaning of Chapter 9.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2103.90.29, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem, and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>Mari Lou P. Mendoza</i></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p>



Republic of the Philippines
TARIFF COMMISSION



18-00587

2018-11-014 P.14



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 3402.12.00 MFN - 1% ad valorem ACFTA - Zero	18-600
	3 DATE ISSUED
	OCT 15 2018

4 | **DESCRIPTION OF GOOD**

“REWOQUAT DIP V 20 M CONC B (VEG HT-QUAT)”

Based on the certificate of product composition, certificate of analysis, safety data sheet, and sample submitted, subject article is a cationic surfactant composed of 99.99% methyl-diisopropanol amine-based esterquat and trace amount of catalyst. It is in the form of light-yellow solid with characteristic odour. Imported in bulk, subject article is used as a raw material for fabric softener preparations.

5 | **REASONS FOR CLASSIFICATION**

Heading 34.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, organic surface-active agents (other than soap). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the organic surface-active agents of this heading are chemical compounds, not chemically defined, which contain one or more hydrophilic or hydrophobic functional groups in such a proportion that, when mixed with water at a concentration of 0.5 % at 20 °C and left to stand for one hour at the same temperature, they give a transparent or translucent liquid or stable emulsion without separation of insoluble matter. Organic surface-active agents are capable of adsorption at an interface; in this state they display a number of physico-chemical properties, particularly surface activity (e.g., reduction of surface tension, foaming, emulsifying, wetting), which is why they are usually known as “surfactants”. Organic surface-active agents may be, among others, cationic, in which case they ionise in aqueous solution to produce positively charged organic ions responsible for the surface activity. Examples are: salts of fatty amines and of quaternary ammonium bases.

In view thereof, subject article is classified under AHTN 2017 subheading 3402.12.00 with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.

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

FOR THE COMMISSION

Mari Lou P. Mendoza
MARILOU P. MENDOZA
Chairperson



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REPUBLIC OF THE PHILIPPINES

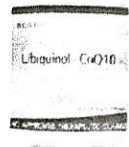
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	<p>AHTN 2106.90.72 MFN – 7% ad valorem ATIGA - Zero</p>		18-601
		3	DATE ISSUED
			OCT 15 2018

4	DESCRIPTION OF GOOD
	<p>“BIOS LIFE™ UBIQUINOL-CoQ10”</p> <p>Based on the product summary, invoice, and manufacturing process flow submitted, subject article is a dietary food supplement in the form of softgel capsules. It contains ubiquinol-CoQ10 (coenzyme Q10), sunflower oil, yellow beeswax, and lecithin, among others. It functions as an antioxidant which protects the body from damage caused by free radicals. Packed in plastic bottles containing 60 capsules, subject article is recommended to be taken one (1) capsule daily with a meal.</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 includes, <i>inter alia</i>, preparations, often referred to as <i>food supplements</i>, based on extracts from plants, fruit concentrates, honey, fructose, etc. and containing added vitamins and sometimes minute quantities of iron compounds. These preparations are often put up in packagings with indications that they maintain general health or well-being. Similar preparations, however, intended for the prevention or treatment of diseases or ailments are excluded (heading 30.03 or 30.04).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.72, 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.
	<p>AHTN 3304.99.90 MFN - 7% ad valorem ATIGA - Zero</p>		18-602
		3	DATE ISSUED
			OCT 17 2018

4	DESCRIPTION OF GOOD
	<p>“NEIGENE TREATMENT ESSENCE”</p> <p>Based on the product brochure, list of ingredients, and picture of packaging submitted, subject article is a light hydrating face toner, containing vaccinium macrocarpon (cranberry) fruit extract, propanediol, glycerin, water, sodium cocoyl hydrolyzed soy protein, phenoxyethanol, polyglyceryl-4 laurate/sebacate, and fragrance, among others. It is sprayed directly on the face or applied using a cotton pad to help lock in moisture in the skin; it also works as a sealant and aids in keeping make-up in place; as well as provides protection from the environment. Subject article is packed in 50-ml bottles.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 33.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this part covers, among others, other beauty or make-up preparations and preparations for the care of the skin (other than medicaments), such as: face powders (whether or not compressed), baby powders (including talcum powder, not mixed, not perfumed, put up for retail sale), other powders and grease paints; beauty creams, cold creams, make-up creams, cleansing creams, skin foods (including those containing bees' royal jelly) and skin tonics or body lotions.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3304.99.90 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>MariLou P. Mendoza</i></p> <p style="text-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 2106.90.72 MFN – 7% ad valorem		18-603
		3	DATE ISSUED
			OCT 15 2018

4	DESCRIPTION OF GOOD
	“BIOS LIFE™ MANNOS™”
	<p>Based on the product summary, invoice, and product formulation submitted, subject article is a dietary food supplement in the form of capsules. It contains aloe vera blend, rice bran, and silicon dioxide. It provides support for maintaining a person’s healthy immune system. Packed in plastic bottles containing 60 capsules, subject article is taken 1-2 capsules daily.</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 includes, <i>inter alia</i>, preparations, often referred to as <i>food supplements</i>, based on extracts from plants, fruit concentrates, honey, fructose, etc. and containing added vitamins and sometimes minute quantities of iron compounds. These preparations are often put up in packagings with indications that they maintain general health or well-being. Similar preparations, however, intended for the prevention or treatment of diseases or ailments are excluded (heading 30.03 or 30.04).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.72, 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>
	 <div style="display: flex; align-items: center; justify-content: center;">  <div style="text-align: center;"> <p>Republic of the Philippines TARIFF COMMISSION</p>  <p>18-00590</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 2106.90.72 MFN – 7% ad valorem		18-605
		3	DATE ISSUED
			OCT 15 2018

4	DESCRIPTION OF GOOD
	“BIOS LIFE™ ALOE VERA”
	<p>Based on the product summary, invoice, and product formulation submitted, subject article is a dietary food supplement in the form of capsules. It consists of cape aloe vera leaves powder and silicon dioxide in a vegetarian capsule. It is formulated to nourish the gastro-intestinal and urinary systems, and provide a thorough digestive cleanse. Packed in plastic bottles containing 30 capsules, subject article is taken one (1) capsule daily with a large glass of water.</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 includes, <i>inter alia</i>, preparations, often referred to as <i>food supplements</i>, based on extracts from plants, fruit concentrates, honey, fructose, etc. and containing added vitamins and sometimes minute quantities of iron compounds. These preparations are often put up in packagings with indications that they maintain general health or well-being. Similar preparations, however, intended for the prevention or treatment of diseases or ailments are excluded (heading 30.03 or 30.04).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.72, 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>18-00591</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 2106.90.72 MFN - 7% ad valorem ATIGA - Zero		18-606
		3	DATE ISSUED
			OCT 15 2018

4 DESCRIPTION OF GOOD

“UNICITY™ CHLOROSPIRULINA™”

Based on the product brochure and certificate of composition submitted, subject article is a food supplement in the form of tablets, composed of 100% natural spirulina powder (*Arthrospira Platensis*) with disintegrants and anti-caking agents. It contains high levels of various B vitamins, beta-carotene, other carotenoids, and minerals, including calcium, iron, magnesium, manganese, potassium, and zinc. It provides one of the richest sources of important minerals and nutrients the body needs to achieve total well-being. Packed in plastic bottles containing 60 tablets, subject article is to be taken one tablet daily with a large glass of water or as prescribed by a health care professional.



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 includes, *inter alia*, preparations, often referred to as *food supplements*, based on extracts from plants, fruit concentrates, honey, fructose, etc. and containing added vitamins and sometimes minute quantities of iron compounds. These preparations are often put up in packagings with indications that they maintain general health or well-being. Similar preparations, however, intended for the prevention or treatment of diseases or ailments are excluded (heading 30.03 or 30.04).

In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.72 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)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3901.40.00 MFN - 3% ad valorem		18-619
		3	DATE ISSUED
			OCT 17 2018

4 DESCRIPTION OF GOOD.

“NOVAPOL® GI-2024-A”

Based on the brochure, technical specifications, and sample submitted, subject article is a linear low density polyethylene (LLDPE) granular masterbatch resin, containing by weight, less than 95% ethylene and more than 5% 1-butene with antioxidant. It is in the form of a white granular powder having a melt flow index of 20 g/10 minutes and a specific gravity of 0.924. Packed in 25-kg bags, subject article is used as a carrier resin for colour, black, white, and additive masterbatch 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 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

Signature

MARILOU P. MENDOZA
Chairperson

