

2018-12-040

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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, AOCCG

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

**DATE :** December 20, 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 04 – 05 December 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
18-459	"HALAL DEHYDRATED BEEF MEAT POWDER (25 kg)"	0210.99.90	MFN – 40% Ad Valorem
18-577	"PINIPIG LIQUID FLAVOR (25 kg)"	3824.99.70	MFN- 3% Ad Valorem ATIGA – Zero*
18-607	"ALUTECH ALUMINUM COMPOSITE PANEL"	7610.90.99	MFN- 10% Ad Valorem ACFTA – Zero*
18-609	"SULZER SNS END SUCTION SINGLE STAGE CENTRIFUGAL PUMP, MODEL: SNS3-100"	8413.70.11	MFN- 10% Ad Valorem
18-618	"SCLAIR® FP120-A"	3901.40.00	MFN- 3% Ad Valorem

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

18-621	"SCLAIR® FP120-D"	3901.40.00	MFN- 3% Ad Valorem
18-663	"SUNNY QUEEN® EGG BITES FETTA & SPINACH"	2106.90.99	MFN- 7% Ad Valorem AANZFTA – Zero*
18-666	"SUNNY QUEEN® EGG BITES CARAMELISED ONION AND PARMESAN"	2106.90.99	MFN- 7% Ad Valorem AANZFTA – Zero*
18-679	"SUNNY QUEEN® SMASHED EGG"	0408.99.00	MFN- 3% Ad Valorem AANZFTA – Zero*
18-680	"SUNNY QUEEN® PLAIN PATTY"	2106.90.99	MFN- 7% Ad Valorem AANZFTA – Zero*
18-691	"NEIGENE BODY OIL"	3304.99.90	MFN- 7% Ad Valorem
18-692	"NEIGENE LUXE ULTRA CREAMY CLEANSER"	3401.30.00	MFN- 10% Ad Valorem
18-694	"ARIAZONE 5001 HD"	8479.89.39	MFN- 1% Ad Valorem AANZFTA – Zero*
18-703	"JAC S7 (1.5 L TURBO)"	8703.22.59	MFN - 30% Ad Valorem ACFTA – 5% Ad Valorem*

2018 - 12 - 040 P-3



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

18-711	"OPELENE OP1810HA1"	3901.40.00	MFN- 3% Ad Valorem
<b><i>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</i></b>			

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

**CC: COMMISSIONER OF CUSTOMS**

*Prayer*  
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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

#2018-12-6797

REPUBLIC OF THE PHILIPPINES  
BUREAU OF CUSTOMS  
OFFICE OF THE DEPUTY COMMISSIONER  
ASSESSMENT OPERATION COORDINATING GROUP

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TCOC Ref. No. 18-131

07 December 2018

**COMMISSIONER REY LEONARDO GUERRERO**  
Bureau of Customs  
Port Area, Manila

BUREAU OF CUSTOMS  
OFFICE OF THE COMMISSIONER

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Bureau of Customs  
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18-25225

Dear **Commissioner Guerrero**:

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 fifteen (15) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 18-459, 18-577, 18-607, 18-609, 18-618, 18-621, 18-663, 18-666, 18-679, 18-680, 18-691, 18-692, 18-694, 18-703, and 18-711, issued by this Commission from 04 to 05 December 2018.

Thank you.

Very truly yours,

*MariLou P. Mendoza*  
**MARILOU P. MENDOZA**  
Chairperson



IMPORTS ASSESMENT SERVICE

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By: /  
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Encl: As stated.

cc: The Secretary  
Department of Finance  
Manila

OFFICE OF THE DEPUTY COMMISSIONER  
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2018-12-040 P-5





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 0210.99.90</b> <b>MFN – 40% ad valorem</b>			<b>18-459</b>
			<b>3</b>	<b>DATE ISSUED</b>
				<b>DEC 05 2018</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“HALAL DEHYDRATED BEEF MEAT POWDER (25 kg)”</b>
	<p>Based on the purchasing specifications, statement of product ingredients, production flowchart, and sample submitted, subject article is a preparation in the form of brown powder containing 99% beef meat mixed with rosemary extract (antioxidant). It is produced through sterilization, granulation, dehydration, and grinding of uncooked beef before packing in 25-kg containers. Subject article is used in the manufacture of beef stock cube.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 02.10 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that edible flours and meals of meat or meat offal also fall in this heading.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 0210.99.90, with a Most Favoured Nation (MFN) rate of duty of 40% 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>
	  <p>18-00683</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>
	<p><b>AHTN 3824.99.70</b> <b>MFN - 3% ad valorem</b> <b>ATIGA - Zero</b></p>			<b>18-577</b>
			<b>3</b>	<b>DATE ISSUED</b>
				<b>DEC 04 2018</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“PINIPIG LIQUID FLAVOR (25 kg)”</b></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 substances, synthetic flavouring substances, and propylene glycol. Packed in 25-kg drums, subject article is used as flavouring ingredient in the manufacture of ready-to-drink beverages.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<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 products classified here are therefore products whose composition is not chemically defined, whether they are obtained as by-products of the manufacture of other substances (this applies, for example, to naphthenic acids) or prepared directly. The chemical or other preparations are either mixtures (of which emulsions and dispersions are special forms) or occasionally solutions. 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>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	  18-00674

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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 7610.90.99</b> <b>MFN – 10% ad valorem</b> <b>ACFTA – Zero</b></p>			<b>18-607</b>
			<b>3</b>	<b>DATE ISSUED</b>
				<b>DEC 04 2018</b>

**4 DESCRIPTION OF GOOD**

**“ALUTECH ALUMINUM COMPOSITE PANEL”**

Based on the brochure and sample submitted, subject article is a rectangular composite panel made of non-toxic polyethylene core sandwiched between aluminium alloy plates. The aluminium layers are coated with a wide variety of paint colours of polyvinylidene fluoride (PVDF)/polyethylene (PE) clear coating, top coating, and top primer. It is available in 3 mm and 4 mm thicknesses, with standard dimension of 2.44 m x 1.22 m and maximum dimension of 6 m x 1.59 m. Subject article is designed for use as external building cladding, partitions, false ceilings, and for signage applications.

**5 REASONS FOR CLASSIFICATION**

Heading 76.10 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, aluminium plates, rods, profiles, tubes and the like, prepared for use in structures. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the provisions of the Explanatory Note to heading 73.08 apply, *mutatis mutandis*, to this heading. In the case of aluminium, structural parts are sometimes bonded together with synthetic resins or rubber compounds instead of being fixed by the ordinary methods of riveting, bolting, etc. In view of their lightness, aluminium and its alloys are sometimes used instead of iron or steel in the manufacture of structural frameworks, ships' superstructures, bridges, sliding doors, electric grid or radio pylons, telescopic pit props, door or window frames, railings, etc.

In view thereof, subject article is classified under AHTN 2017 subheading 7610.90.99, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.

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

**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>
	<b>AHTN 8413.70.11</b> <b>MFN – 10% ad valorem</b>		<b>18-609</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>DEC 05 2018</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>								
	<b>“SULZER SNS END SUCTION SINGLE STAGE CENTRIFUGAL PUMP, Model: SNS3-100”</b>								
	Based on the brochure and technical specifications submitted, subject article is a single-stage, single-suction centrifugal pump, long-coupled with an electric motor. Designed for displacing water in paper-making machinery, its specifications are as follows:								
	<table border="1" style="width: 100%;"> <tr> <td style="width: 50%;">Electric Motor Power</td> <td style="width: 50%; text-align: center;">15 kW</td> </tr> <tr> <td>Power Requirement</td> <td style="text-align: center;">460 V / 60 Hz</td> </tr> <tr> <td>Rated Discharge Pressure</td> <td style="text-align: center;">10.0 bar</td> </tr> <tr> <td>Pump Inlet Diameter (suction size)</td> <td style="text-align: center;">200 mm</td> </tr> </table>	Electric Motor Power	15 kW	Power Requirement	460 V / 60 Hz	Rated Discharge Pressure	10.0 bar	Pump Inlet Diameter (suction size)	200 mm
Electric Motor Power	15 kW								
Power Requirement	460 V / 60 Hz								
Rated Discharge Pressure	10.0 bar								
Pump Inlet Diameter (suction size)	200 mm								

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 84.13 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, pumps for liquids, whether or not fitted with a measuring device. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, among others, centrifugal pumps. In these pumps, liquid taken in axially is set in rotation by the revolving blades of a rotor (impeller), the resulting centrifugal action forcing the liquid outwards to the periphery of an annular casing containing an outlet placed tangentially. The casing is sometimes fitted with divergent vanes (diffuser vanes) to transform the kinetic energy of the fluid into high pressure.</p> <p>Centrifugal pumps may be driven by an electric or internal combustion motor or by a turbine. Because of their high working speed, they are suitable for direct coupling, whereas piston or rotary pumps require to be driven through reduction gears.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8413.70.11, with a Most Favoured Nation (MFN) rate of duty of 10% 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></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	  18-00684





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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 3901.40.00 MFN - 3% ad valorem		18-618
		<b>3</b>	<b>DATE ISSUED</b>
			DEC 04 2018

**4 DESCRIPTION OF GOOD**

**“SCLAIR® FP120-A”**

Based on the brochure, certificate of analysis, declaration of product composition, and sample submitted, subject article is an ethylene-octene copolymer film resin, containing by weight less than 95% ethylene and more than 5% 1-octene, with antioxidant. It is in the form of odourless, white to off-white solid having a melt flow index of 1.0 g/ 10 minutes at 190°C and a density of a 0.920 g/cm<sup>3</sup>. Subject article is to be imported in 25-kg bags and is used in general purpose film, co-extrusion, and lamination 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

*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>
	<b>AHTN 3901.40.00</b> <b>MFN - 3% ad valorem</b>		<b>18-621</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>DEC 04 2018</b>

**4 DESCRIPTION OF GOOD**

**“SCLAIR® FP120-D”**

Based on the brochure, certificate of analysis, declaration of product composition, and sample submitted, subject article is an ethylene-octene copolymer film resin, containing by weight less than 95% ethylene and more than 5% 1-octene, with antioxidant, antiblocking agent, and slip additive. It is in the form of odourless, white to off-white solid having a melt flow index of 1.0 g/ 10 minutes at 190°C and a density of 0.920 g/cm<sup>3</sup>. Subject article is to be imported in 25-kg bags and is used in the manufacture of food packaging, freezer films, lamination, and sealant 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 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



Republic of the Philippines  
**TARIFF COMMISSION**



18-00677

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

2018-12-04 P.11



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 2106.90.99 MFN - 7% ad valorem AANZFTA - Zero</p>		18-663
		<b>3</b>	<b>DATE ISSUED</b>
			DEC 04 2018

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“SUNNY QUEEN® EGG BITES FETTA &amp; SPINACH”</b></p> <p>Based on the product specifications and production flowchart submitted, subject article is a frozen egg preparation consisting of pasteurized egg, fetta cheese, spinach, cheese, sunflower oil, skim milk powder, thickener, stabilizer, salt, and spices. It is in the form of a yellow/golden typical mini-muffin shape with visible green and white particles. Packed in carton boxes containing 120 x 20-gram packs, subject article is thawed before cooking and is served as finger food for parties and snacks.</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 2106.90.99, with a Most Favoured Nation (MFN) rate of duty of 7% 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>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 2106.90.99</b> <b>MFN - 7% ad valorem</b> <b>AANZFTA - Zero</b>		<b>18-666</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>DEC 04 2018</b>

**4 DESCRIPTION OF GOOD**

**“SUNNY QUEEN® EGG BITES CARAMELISED ONION AND PARMESAN”**

Based on the product specifications and production flowchart submitted, subject article is a frozen egg preparation consisting of pasteurized egg, water, caramelized onion, parmesan cheese, skim milk powder, sunflower oil, cheese, thickener, stabilizer, salt, stock powder, pepper, and chives. It is in the form of a yellow/golden typical mini-muffin shape with visible beige/brown particulates and garnished with chives. Packed in carton boxes containing 120 x 20-gram packs, subject article is thawed before cooking and is served as finger food for parties and snacks.

**5 REASONS FOR CLASSIFICATION**

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

In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.99, with a Most Favoured Nation (MFN) rate of duty of 7% 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”.

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**



18-00679

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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 0408.99.00</b> <b>MFN - 3% ad valorem</b> <b>AANZFTA - Zero</b>		<b>18-679</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>DEC 04 2018</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“SUNNY QUEEN® SMASHED EGG”</b></p> <p>Based on the product specifications and production flowchart submitted, subject article is a frozen, fully-cooked minced egg. Thawed before consumption, it is ideal for wraps, savoury muffins, and salads. Subject article is packed in carton boxes containing 10 x 1-kg packs.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 04.08 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.</p> <p>The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the products of this heading may be fresh, dried, cooked by steaming or by boiling in water, moulded (e.g., cylindrical “long eggs”), frozen or otherwise preserved. All these fall in the heading whether or not containing added sugar or other sweetening matter and whether for use as food or for industrial purposes (e.g., in tanning).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 0408.99.00 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>Mari Lou P. Mendoza</i></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	  <p>18-00680</p>

2018-12-04 9.14



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>
	<b>AHTN 2106.90.99</b> <b>MFN - 7% ad valorem</b> <b>AANZFTA - Zero</b>		<b>18-680</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>DEC 04 2018</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“SUNNY QUEEN® PLAIN PATTY”</b></p> <p>Based on the product specifications and manufacturing flowchart submitted, subject article is a frozen, pre-cooked omelette patty made of beaten pasteurized egg, water, skim milk powder, sunflower oil, maize starch, vegetable gum, salt, and food acid. Packed in 3-kg carton boxes containing 60 x 50-g patties, subject article is thawed and/or reheated before consumption.</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 2106.90.99, with a Most Favoured Nation (MFN) rate of duty of 7% 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>Mari Lou P. Mendoza</i></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	  Republic of the Philippines <b>TARIFF COMMISSION</b> 18-00681

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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>
	<b>AHTN 3304.99.90</b> <b>MFN – 7% ad valorem</b>		<b>18-691</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>DEC 04 2018</b>

**4 DESCRIPTION OF GOOD**

**“NEIGENE BODY OIL”**

Based on the brochure, commercial invoice, and ingredient list submitted, subject article is a body oil preparation composed of grape seed oil, jojoba seed oil, squalane, caprylic/capric triglyceride, ascorbyl tetraisopalmitate, cyperus esculentus root oil, camellia sinensis seed oil, pelargonium graveolens oil, and tocopherol. Packed in an 80-ml bottle placed in a paper box, subject article is applied to the skin as part of skin care routine.



**5 REASONS FOR CLASSIFICATION**

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.

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.

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

FOR THE COMMISSION



Republic of the Philippines  
TARIFF COMMISSION



18-00632

*Mari Lou P. Mendoza*

**MARILOU P. MENDOZA**  
Chairperson

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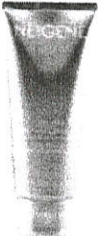
REPUBLIC OF THE PHILIPPINES



TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>2017 AHTN CODE AND 2018 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3401.30.00</b> <b>MFN – 10% ad valorem</b>		<b>18-692</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>DEC 04 2018</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“NEIGENE LUXE ULTRA CREAMY CLEANSER”</b>
	<p>Based on the brochure, commercial invoice, and ingredient list submitted, subject article is a cleansing cream formulated for dry or sensitive skin. It is composed of sodium cocoyl isethionate, glycerine, cetearyl alcohol, palmitic acid, and sodium cocoyl hydrolyzed soy protein, among others. Packed in 100-ml plastic tubes, subject article is used for washing the face.</p>
	

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 34.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this part includes preparations for washing the skin, in which the active component consists wholly or partly of synthetic organic-surface active agents (which may contain soap in any proportion), provided they are in the form of liquid or cream and put up for retail sale.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3401.30.00, with a Most Favoured Nation (MFN) rate of duty of 10% 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>
	  <p>Republic of the Philippines TARIFF COMMISSION 18-00673</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 8479.89.39</b> <b>MFN – 1% ad valorem</b> <b>AANZFTA – Zero</b>		<b>18-694</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>DEC 05 2018</b>

**4 DESCRIPTION OF GOOD**

**“ARIAZONE 5001 HD”**

Based on the brochure submitted, subject article is an air conditioning (A/C) service equipment. It is used for testing A/C system, recovering and recycling refrigerant, gauging the amount of refrigerant recovered and oil removed from A/C system, evacuating A/C system, and charging lubrication oil or ultraviolet (UV) dye into A/C system. Subject article is suitable for servicing passenger and light commercial vehicles, including trucks and mini buses. It has the following technical specifications:

<b>Refrigerant</b>	R134a
<b>Recovery Cylinder</b>	27 kg
<b>Recovery Pump</b>	FR11G, 275 W, 380 g/min (liquid state)
<b>Vacuum Pump</b>	2-stage, 100 l/min
<b>Dimension (LxWxH)</b>	620 mm x 590 mm x 1,090 mm
<b>Supply Voltage</b>	230 VAC / 50 Hz



**5 REASONS FOR CLASSIFICATION**

Heading 84.79 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading is restricted to machinery having individual functions, which: (a) Is not excluded from this Chapter by the operation of any Section or Chapter Note, and (b) Is not covered more specifically by a heading in any other Chapter of the Nomenclature, and (c) Cannot be classified in any other particular heading of this Chapter since: (i) No other heading covers it by reference to its method of functioning, description or type, and (ii) No other heading covers it by reference to its use or to the industry in which it is employed, or (iii) It could fall equally well into two (or more) other such headings (general purpose machines).

In view thereof, subject article, being a machine whose function is not specifically covered by a heading in any other Chapter of the Nomenclature, is classified under AHTN 2017 subheading 8479.89.39, 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”.

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



18-00685

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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>
	<p><b>AHTN 8703.22.59</b> <b>MFN – 30% ad valorem</b> <b>ACFTA – 5% ad valorem</b></p>		<b>18-703</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>DEC 05 2018</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>												
	<p><b>“JAC S7 (1.5 L TURBO)”</b></p> <p>Based on the technical specifications submitted, subject article is a brand-new, front-wheel-driven motor vehicle to be imported completely built-up (CBU). It has the following specifications:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 40%;">Body Type</td> <td>Sports Utility Vehicle</td> </tr> <tr> <td>Engine / Piston Displacement</td> <td>Gasoline/1,499 cc</td> </tr> <tr> <td>Maximum Horsepower (Hp)</td> <td>174</td> </tr> <tr> <td>Overall Dimension (L x W x H; mm)</td> <td>4,790 x 1,900 x 1,760</td> </tr> <tr> <td>Gross Vehicle Weight (kg)</td> <td>2,330</td> </tr> <tr> <td>Seating Capacity</td> <td>7</td> </tr> </table>	Body Type	Sports Utility Vehicle	Engine / Piston Displacement	Gasoline/1,499 cc	Maximum Horsepower (Hp)	174	Overall Dimension (L x W x H; mm)	4,790 x 1,900 x 1,760	Gross Vehicle Weight (kg)	2,330	Seating Capacity	7
Body Type	Sports Utility Vehicle												
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Overall Dimension (L x W x H; mm)	4,790 x 1,900 x 1,760												
Gross Vehicle Weight (kg)	2,330												
Seating Capacity	7												



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 87.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers motor vehicles of various types (including amphibious motor vehicles) designed for the transport of persons; it does not, however, cover the motor vehicles of heading 87.02. The vehicles of this heading may have any type of motor (internal combustion piston engine, electric motor, gas turbine, combination of an internal combustion piston engine and one or more electric motors, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8703.22.59 with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p><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>
	AHTN 3901.40.00 MFN - 3% ad valorem		18-711
		<b>3</b>	<b>DATE ISSUED</b>
			DEC 05 2018

**4 DESCRIPTION OF GOOD**

**“OPELENE OP1810HA1”**

Based on the product specifications and safety data sheet submitted, subject article is an ethylene-hexene copolymer resin, containing by weight less than 93% ethylene and more than 7% 1-hexene, with slip and anti-block additives. It is in the form of translucent white solid having a melt flow index of 1.0 g/10 minutes at 190°C and a density of 0.919 g/cm<sup>3</sup>. Packed in 25-kg polyethylene (PE) bags, subject article is used in the manufacture of stretch films, heavy-duty bags and sacks, agricultural films, trash bags, and liners.

**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

*[Signature]*

**MARILOU P. MENDOZA**  
Chairperson



Republic of the Philippines  
TARIFF COMMISSION



18-00687