

2017-03-033



Republic of the Philippines  
Department of Finance  
**BUREAU OF CUSTOMS**

MASTER COPY

20 March 2017

MEMORANDUM:

TO : **All District and Sub-port Collectors  
All Chiefs, Formal Entry Division  
And Formal Entry Division Personnel**

RE : **Tariff Commission Circulars**

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization Act (Republic Act 10863), the Tariff Commission issued an Advance Rulings (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued from March 14-15, 2017, for various imported articles, and the same were submitted and reviewed by this Office, summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2012 AHTN CODE	RATE OF DUTY
16-311	"SGS SILICA TYPE WELDING POWDER"	3816.00.90	MFN – 5% Ad Valorem
16-360	"CP SHRIMP WONTON"	1902.20.30	MFN – 15% Ad Valorem ATIGA – Zero*
17-002	"MASTERCHEF MODIFIED CORN STARCH"	3505.10.980	MFN – 3% Ad Valorem
17-020	"PERAMIN <sup>®</sup> SMF 10"	3909.20.90	MFN – 5% Ad Valorem
17-029	"VERTICAL LIFT LOGIMAT <sup>®</sup> , MODEL: 3625-815-4850/400(A1)"	8428.10.29	MFN – 1% Ad Valorem
17-048	"DENKAPIC ENPROLAC"	2309.90.20	MFN – 1% Ad Valorem
17-064	"PHYTOBOOST B L"	3824.90.99	MFN - 3% Ad Valorem

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

For your information and guidance and strict compliance.

**Atty. EDWARD JAMES A. DY BUCO**  
Deputy Commissioner  
Assessment and Operations Coordinating Group

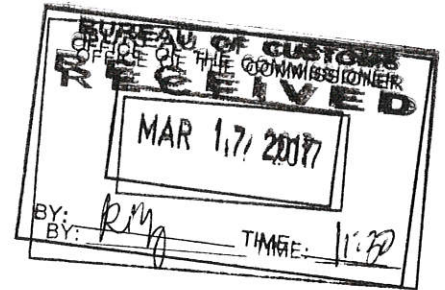


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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

16 March 2017



**COMMISSIONER NICANOR E. FAELDON**

Bureau of Customs  
Port Area, Manila



Dear **Commissioner Faeldon**:

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863), this Commission is pleased to furnish your good Office with original copies of its Advance Rulings on Tariff Classification with TCC (AR) Nos. 16-311, 16-360, 17-002, 17-020, 17-029, 17-048, and 17-064, together with their respective brochures/technical literature, issued from 14 March to 15 March 2017.

Thank you.

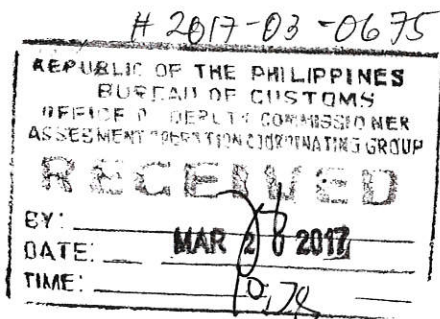
Very truly yours,

*MariLou P. Mendoza*

**MARILOU P. MENDOZA**  
Chairperson

Encl: As stated.

cc: *The Secretary*  
*Department of Finance*  
*Manila*



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REPUBLIC OF THE PHILIPPINES

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

<b>1</b>	<b>2012 AHTN CODE AND RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3816.00.90 MFN - 5% ad valorem		16-311
		<b>3</b>	<b>DATE ISSUED</b>
			<b>MAR 14 2017</b>

**4 DESCRIPTION OF GOOD**

**“SGS SILICA TYPE WELDING POWDER”**

Based on the sample and product sheet submitted, subject article is a silica type refractory powder used for ceramic welding. It is composed of SiO<sub>2</sub> (>98.0), Al<sub>2</sub>O<sub>3</sub> (<0.2), Fe<sub>2</sub>O<sub>3</sub> (<0.1), MgO (<0.1), CaO (0.07), TiO<sub>2</sub> (0.04), Na<sub>2</sub>O+K<sub>2</sub>O (<0.11) and residual quartz (<6.0). Subject article, also considered as a refractory material in the ceramic industry, is applied in hot condition to the furnace refractory, by a specialized welding tool, to repair holes, cracks and spalls in the furnace walls.

**5 REASONS FOR CLASSIFICATION**

Heading 38.16 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the heading covers certain preparations (e.g., for furnace linings) with a basis of such refractory materials as chamotte and dinas earths, crushed or ground corundum, powdered quartzites, chalk, calcined dolomite, with an added refractory binder (for example, sodium silicate, magnesium or zinc fluosilicates). The heading further covers refractory concretes consisting of mixtures of heat-resistant hydraulic cements (e.g., aluminous cements) and refractory aggregates, used for the foundation of furnaces, coke ovens, etc., or for patching furnace linings.

In view thereof, subject article is classified under 2012 AHTN subheading 3816.00.90, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem.

FOR THE COMMISSION

*MariLou P. Mendoza*

**MARILOU P. MENDOZA**

Chairperson

Republic of the Philippines  
TARIFF COMMISSION



17-00061



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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>2012 AHTN CODE AND RATE/S OF IMPORT DUTY</b>
	<b>AHTN 1902.20.30</b> <b>MFN - 15% ad valorem</b> <b>ATIGA - Zero</b>

<b>2</b>	<b>TCC (AR) NO.</b>
	<b>16-360</b>
<b>3</b>	<b>DATE ISSUED</b>
	<b>MAR 14 2017</b>

**4 DESCRIPTION OF GOOD**

**“CP SHRIMP WONTON”**

Based on the brochure, product specifications and sample submitted, subject article is a set consisting of 12 pieces pasta stuffed with whole shrimps (wonton) and a sachet of soup in powder form. The wontons may be combined with any main dish or cooked with the soup powder included in the pack. These are laid in a tray and wrapped separately in an inner bag. Subject article is to be imported frozen and packed in a box for retail sale.

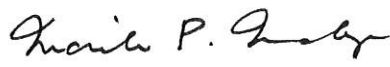


**5 REASONS FOR CLASSIFICATION**

Heading 19.02 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the pasta of this heading may be cooked, stuffed with meat, fish, cheese or other substances in any proportion or otherwise prepared (e.g., as prepared dishes containing other ingredients such as vegetables, sauce, meat). Cooking serves to soften the pasta without changing its basic original form. Stuffed pasta may be fully closed (for example, ravioli), open at the ends (for example, cannelloni) or layered, such as lasagne.

In view thereof, subject article is classified under 2012 AHTN subheading 1902.20.30 with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem, and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.

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>2012 AHTN CODE AND RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3505.10.90 MFN - 3% ad valorem		17-002
		<b>3</b>	<b>DATE ISSUED</b>
			<b>MAR 15 2017</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“MASTERCHEF MODIFIED CORN STARCH”</b>
	Based on the standard product specification, material safety data sheet and process flow diagram submitted, subject article is a 100% modified starch, made from corn, in the form of slightly sweet taste, odourless, white powder having a pH of 5.0-7.0. It is manufactured through a series of processes such as corn grinding, separation, starch washing, centrifugation, mixing of starch cake and kaolin, and drying. Packed in 25 kg paper sacks, it is used in various food preparations such as bakery goods and as thickener for gravies.

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	Heading 35.05 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, dextrans and other modified starches (for example, pregelatinised or esterified starches). The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers, among others, dextrans and other modified starches, i.e., products obtained by the transformation of starches through the action of heat, chemicals (e.g., acids, alkalis) or diastase, and starch modified, e.g., by oxidation, esterification or etherification.
	In view thereof, subject article is classified under 2012 AHTN subheading 3505.10.90, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.
	FOR THE COMMISSION  <i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> Chairperson
	 Republic of the Philippines <b>TARIFF COMMISSION</b> 17-00063



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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>2012 AHTN CODE AND RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3909.20.90 MFN - 5% ad valorem		17-020
		<b>3</b>	<b>DATE ISSUED</b>
		<b>MAR 14 2017</b>	

**4 DESCRIPTION OF GOOD**

**“PERAMIN® SMF 10”**

Based on the Material Safety Data Sheet (MSDS) and composition, as certified by the supplier, submitted, subject article is a sulphonated melamine formaldehyde condensate in the form of white to off-white powder. It is composed of 90-100% polymer, sulfurous acid, monosodium salt with formaldehyde with traces of unreacted materials, 1,3,4-triazine-2,4,6-triamine, water, and formaldehyde. Subject article is packed in 25 kg. bags, and is used as a dispersing agent for grout, mortar and cement, to provide strength and water reduction.

**5 REASONS FOR CLASSIFICATION**

Note 5 to Chapter 39 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) states that chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers. Furthermore, Note 6 states that in headings 39.01 to 39.14, the expression “primary forms” applies to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

Heading 39.09 of the 2012 AHTN covers amino-resins, phenolic resins and polyurethanes, in primary forms. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers, among others, amino-resins. These are formed by the condensation of amines or amides with aldehydes (formaldehyde, furfuraldehyde, etc.). The most important are urea resins (for example, urea-formaldehyde), thiourea resins (for example, thiourea-formaldehyde), melamine resins (for example, melamine-formaldehyde) and aniline resins (for example, aniline-formaldehyde).

In view thereof, subject article is classified under 2012 AHTN subheading 3909.20.90, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem.

FOR THE COMMISSION

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



17-00062



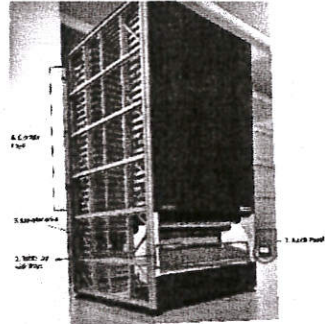
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REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION**  
**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>2012 AHTN CODE AND RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 8428.10.29 MFN - 1% ad valorem		17-029
		<b>3</b>	<b>DATE ISSUED</b>
			MAR 15 2017

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“VERTICAL LIFT LOGIMAT<sup>®</sup>, MODEL: 3625-815-4850/400(A1)”</b></p> <p>Based on the brochure submitted, subject article is an automated, vertical lifting machine equipped with a touch panel, elevator drive, storage trays, and table top with trays. It is designed for storing and picking up small parts in warehouses. It compresses all small parts into storage trays and stacks trays vertically for a more organized sorting of items. It is to be imported with a software that allows users to locate items with just a touch of a button. Once accessed, the tray will be pulled out and brought down to the table tray by the elevator drive.</p>
	

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 84.28 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics). The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that lifts are usually operated by winch and cable, or by rams worked by water, air or oil. They are used for raising or lowering a passenger cage or goods platform between vertical guide bars, and are generally fitted with counter-balance weights. The control, stopping, safety, etc., equipment, whether or not electrical, is also classified in this heading provided it is presented with the lift itself. The heading also includes manually operated lifts.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 8428.10.29 with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</p>
	<p>FOR THE COMMISSION</p> <p><i>Mariou P. Mendoza</i>  <b>MARILOU P. MENDOZA</b>                  Chairperson</p>
	 <p>17-00064</p>



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION



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**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>2012 AHTN CODE AND RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2309.90.20 MFN - 1% ad valorem.		17-048
		<b>3</b>	<b>DATE ISSUED</b>
			<b>MAR 14 2017</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“DENKAPIG ENPROLAC”</b>
	<p>Based on the product brochure, certificate of analysis, and product specification submitted, subject article is a feed supplement composed of whey powder, soy derivatives, and refined vegetable oils (palm and coconut) in the form of creamy powder. Packed in 25 kg (net weight) multi-ply paper bags with plastic inner bag, it is added to piglet feeds in different dosages as a supplementary source of protein and lactose.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 23.09 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers, among others, preparations for supplementing (balancing) farm-produced feed (feed supplements). Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced animal diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients. Although, qualitatively, these preparations have much the same composition as those described in complete feeds, they are distinguished by a relatively high content of one particular nutrient.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</p>
	<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	  17-00058





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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>2012 AHTN CODE AND RATE/S OF IMPORT DUTY</b>
	<b>AHTN 3824.90.99</b> <b>MFN - 3% ad valorem</b>

<b>2</b>	<b>TCC (AR) NO.</b>
	<b>17-064</b>
<b>3</b>	<b>DATE ISSUED</b>
	<b>MAR 14 2017</b>

**4 DESCRIPTION OF GOOD**

**“PHYTOBOOST B L”**

Based on the product specifications, certificate of feed product registration from the Bureau of Animal Industry (BAI) and certificate of analysis submitted, subject article is a mixture of dextrose, propylene glycol, citric acid (E330), phosphoric acid (E338), flavouring compounds and water, in the form of a red-purple liquid. It is added to animal feeds at a rate of 1.0 to 4.0 liters per ton of feeds, or to animal drinking water at a rate of 0.5 to 2 liters per 1,000 liters of water. Packed in 1 liter bottles, subject article is designed to reinforce the animals against all types of stress brought by farm management operation, environment, toxins and diseases.

**5 REASONS FOR CLASSIFICATION**

Heading 38.24 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) 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 (ENs) state that 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.

In view thereof, subject article is classified under 2012 AHTN subheading 3824.90.99 with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

FOR THE COMMISSION

*MariLou P. Mendoza*

**MARILOU P. MENDOZA**  
Chairperson

