

2017-02-021

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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

07 February 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 on January 26, 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
16-351	"WOVEN BAG"	6305.33.20	MFN – 15% Ad Valorem ACFTA – 15% Ad Valorem*
16-373	"STREBORD® (PRESS BOARD)"	4410.11.00	MFN – 15% ad valorem
17-007	"LE MINERALE (MOUNTAIN MINERAL WATER)"	2201.10.00	MFN - 10% ad valorem ATIGA – Zero*

* 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

cc: COMMISSIONER OF CUSTOMS

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#2017-02-10

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

BUREAU OF CUSTOMS
OFFICE OF THE COMMISSIONER
RECEIVED
JAN 30 2017
BY: Rig TIME: 12:29

27 January 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. 16-351, 16-373, and 17-007, together with their respective brochures/ technical literature, issued on 26 January 2017.

Thank you.

Very truly yours,

MariLou P. Mendoza
MARILOU P. MENDOZA
Chairperson

#2017-01-0257
REPUBLIC OF THE PHILIPPINES
BUREAU OF CUSTOMS
OFFICE OF DEPUTY COMMISSIONER
AS RESPECTS TO THE INVESTMENT PROMOTING GROUP
RECEIVED
BY: Machelle
DATE: JAN 31 2017
TIME: 9:45 AM

Encl: As stated.

cc: The Secretary
Department of Finance
Manila

2017-02-021 P.3



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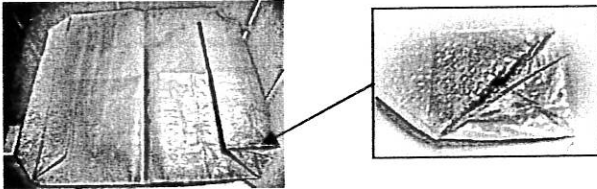
REPUBLIC OF THE PHILIPPINES



TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	<p style="text-align: center;">AHTN 6305.33.20 MFN - 15% ad valorem ACFTA - 15% ad valorem</p>	2	TCC (AR) NO.
				16-351
			3	DATE ISSUED
			JAN 26 2017	

4	DESCRIPTION OF GOOD
<p>"WOVEN BAG"</p> <p>Based on the certificate, technical information and sample submitted, subject article is a white, block bottom, valve bag made of laminated woven polypropylene, with dimensions of approximately 530 mm x 460 mm x 115 mm (L x W x H). Having an internal sleeve valve, it is used for packing of Type 1P blended cement.</p>	
	

5	REASONS FOR CLASSIFICATION
<p>Heading 63.05 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers sacks and bags, of a kind used for the packing of goods. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers textile sacks and bags of a kind normally used for the packing of goods for transport, storage or sale.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 6305.33.20, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 15% ad valorem with the issuance of Executive Order (EO) 71 (s. 2015), subject to submission of Certificate of Origin Form "E".</p>	
<p>FOR THE COMMISSION</p>  <p>MARILOU P. MENDOZA Chairperson</p>	
 <p>17-00018</p>	

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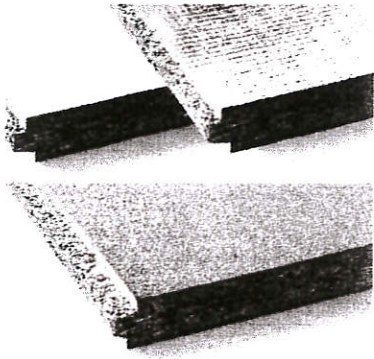
REPUBLIC OF THE PHILIPPINES




TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 2012 AHTN CODE AND RATE/S OF IMPORT DUTY AHTN 4410.11.00 MFN - 15% ad valorem	2 TCC (AR) NO. 16-373
	3 DATE ISSUED JAN 26 2017

4	DESCRIPTION OF GOOD <p style="text-align: center;">“STREBORD® (PRESS BOARD)”</p> <p>Based on the brochure, material composition, packing list, and sample submitted, subject article is a multilayered, load bearing, composite panel board made from various wood chippings, fine wood particles and other recycled material. It consists of three layers of chipboard with surface finish of anti-slip melamine overlay (Treadfast Grey) on top and aluminium silver foil (Class O Foil) at the bottom. With a thickness of 38 mm and dimensions ranging from 318 mm to 2080 mm, subject article is used as mezzanine flooring for industrial applications.</p> 
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5	REASONS FOR CLASSIFICATION <p>Heading 44.10 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers particle board, oriented strand board (OSB) and similar board of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances. The pertinent Harmonized System (HS) Explanatory Notes state that the heading covers particle board, which is a flat product manufactured in various lengths, widths and thicknesses by pressing or extrusion. It is usually made from wood chips or particles obtained by the mechanical reduction of roundwood or wood residues. The products of this heading remain classified herein whether or not they have been worked at the surface, the edge or the end, or coated or covered (e.g., with textile fabric, plastics, paint, paper or metal) or submitted to any other operation, provided these operations do not thereby give such products the essential character of articles of other headings.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 4410.11.00, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem.</p> <p style="text-align: right;">FOR THE COMMISSION  MARILOU P. MENDOZA Chairperson</p> <div style="text-align: center;">  Republic of the Philippines TARIFF COMMISSION  17-00019 </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 2012 AHTN CODE AND RATE/S OF IMPORT DUTY AHTN 2201.10.00 MFN – 10% ad valorem ATIGA – Zero	2 TCC (AR) NO.
	17-007
	3 DATE ISSUED
	JAN 26 2017

4 | **DESCRIPTION OF GOOD**

“LE MINERALE (MOUNTAIN MINERAL WATER)”

Based on the technical specification, test analysis, product artwork and process flow submitted, subject article is a bottled mineral water containing calcium, magnesium, sodium, potassium, nitrate, bicarbonate, sulfate, chloride and total dissolved solids with no sugar content. Having a pH level of 7.2 to 7.7, it has undergone both reverse osmosis and ozonation process. Subject article is imported in 330 ml and 600 ml bottles.



5 | **REASONS FOR CLASSIFICATION**

Heading 22.01 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers mineral waters, whether natural or artificial. Natural mineral waters contain mineral salts or gases. The composition of these waters varies considerably and they are generally classified according to the chemical characteristics of their salts.

In view thereof, subject article is classified under 2012 AHTN subheading 2201.10.00, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.

FOR THE COMMISSION

MariLou P. Mendoza
MARILOU P. MENDOZA
 Chairperson

