



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

**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), Tariff Commission issued Advance Rulings (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) covering the period, 4 January to 6 January 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
16-342	SSF-511 FRAC TANK TRAILER, 500 BBL	8716.31.00	MFN-3% ad valorem AANZFTA-Zero
16-348	OAKITE SUPER RUSTRIPPER	3810.10.00	MFN-1% ad valorem ATIGA-Zero
16-349	WHITE-WESTINGHOUSE TWO-DOOR REFRIGERATORS	8418.10.10	MFN-10% ad valorem ACFTA-Zero
16-350	WHITE-WESTINGHOUSE SINGLE-DOOR REFRIGERATORS	8418.21.00	MFN-10% ad valorem ACFTA-10% 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

**CC: Commissioner of Customs**

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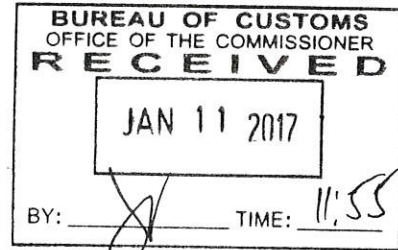
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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

11 January 2017

COMMISSIONER NICANOR E. FAELDON  
Bureau of Customs  
Port Area, Manila



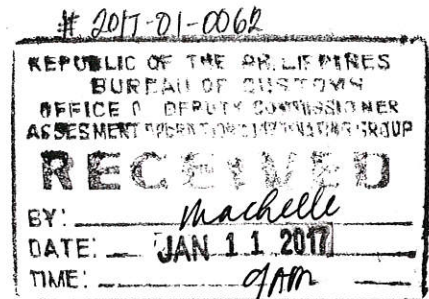
Dear Commissioner Faeldon:

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. 16-342, 16-348, 16-349, and 16-350, together with their respective brochures/ technical literature, issued from 04 January 2017 to 06 January 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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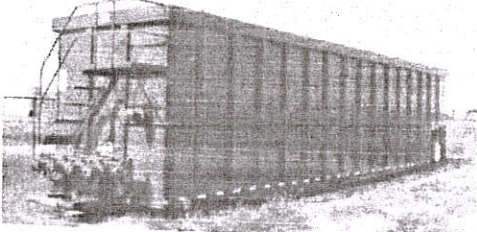
REPUBLIC OF THE PHILIPPINES



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>
			16-342
		<b>3</b>	<b>DATE ISSUED</b>
	<b>AHTN 8716.31.00</b> <b>MFN - 3% ad valorem</b> <b>AANZFTA - Zero</b>	<b>JAN 04 2017</b>	

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“SSF-511 FRAC TANK TRAILER, 500 BBL”</b></p> <p>Based on the product catalog, equipment specifications and drawing submitted, subject article is a two-wheeled tank trailer having 21,000 galloons (500 BBL) capacity with discharge manifold, circulation line, fill and vent line. The discharge outlets are located at the bottom front end of the tank. A manway is located on curb-side of the unit for maintenance operations. It has an overall length of 540 inches (13,720 mm), width of 102 inches (2,591 mm) and height of 117 inches (2,972 mm). It is used for mixing and storage of fracturing fluids.</p>
	

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 87.16 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, trailers and semi-trailers. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the heading covers a group of non-mechanically propelled vehicles (other than those of the preceding headings) equipped with one or more wheels and constructed for the transport of goods or persons. The vehicles of this heading are designed to be towed by other vehicles (tractors, lorries, trucks, motorcycles, bicycles, etc.), to be pushed or pulled by hand, to be pushed by foot or to be drawn by animals. The heading includes, among others, trailers and semi-trailers. The most important types of trailers and semi-trailers falling in this group are those designed for use with motor vehicles. Trailers usually have two or more sets of wheels, and a coupling system mounted on the swivelling front wheels which steer the vehicles. Semi-trailers are fitted with rear wheels only, the forward end resting on the platform of the towing vehicle to which it is coupled by a special coupling device.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 8716.31.00 with 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>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	 <p>Republic of the Philippines TARIFF COMMISSION</p>  <p>17-0u001</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>2012 AHTN CODE AND RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3810.10.00 MFN - 1% ad valorem ATIGA - Zero		16-348
		<b>3</b>	<b>DATE ISSUED</b>
			JAN 06 2017

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“OAKITE SUPER RUSTRIPPER”</b>
	<p>Based on the chemical composition and technical information submitted, subject article is a highly alkaline stripper compound, in the form of white to yellow powder, consisting of sodium hydroxide, sodium carbonate and sodium hydroxyethylene diamine triacetate. It is to be diluted in water at a recommended concentration of 120 to 600 g/l at temperature of 71°C to a rolling boil (for tank immersion application) or 15 to 60 g/l at 71°C to 82°C (if used as a spray washer). It is used for removing rust, paint, phosphate coatings and shop soils from ferrous metals. Subject article is packed in 25 kg bags.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 38.10 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, pickling preparations for metal surfaces. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that these are preparations used to remove oxides, scale, rust or tarnish from the surface of metals, or for roughening these surfaces to facilitate certain operations. The pickling process may be a finishing operation, or may be effected at an earlier stage (to prepare the metal for drawing or extruding operations, for example), or prior to coating the metal, e.g., by galvanising, metallising, tinning, cladding, electroplating, painting, etc. Pickling preparations are usually based on dilute acids (hydrochloric, sulphuric, hydrofluoric, nitric, phosphoric, etc.), and sometimes contain inhibitors which restrict the corrosion of the metal. Some, however, have a basis of alkalis (e.g., sodium hydroxide).</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 3810.10.00 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”.</p>
	<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	  17-00002

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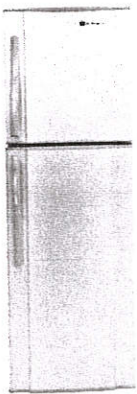


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REPUBLIC OF THE PHILIPPINES

**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 8418.10.10 MFN – 10% ad valorem ACFTA – Zero		16-349
		<b>3</b>	<b>DATE ISSUED</b>
			JAN 06 2017

<b>4</b>	<b>DESCRIPTION OF GOOD</b>		
	<b>“WHITE-WESTINGHOUSE® TWO-DOOR REFRIGERATORS”</b>		
	Based on the technical specifications submitted, subject articles are compression-type, combined refrigerator-freezers designed for household use. These are fitted with two (2) separate external doors and have the following specifications:		
<b>Models</b>	<b>HTM1608DA-PH</b>	<b>HTM2108DA-PH</b>	<b>HTM2608DA-PH</b>
			
<b>Net Capacity:</b>			
Freezer (l)	48	48	53
Refrigerator (l)	117	152	200
<b>Performance:</b>			
Climate Class	T (Tropical)		
Voltage (V)	220		
Frequency (Hz)	60		
Refrigerant	R600a		
<b>Physical Features:</b>			
Packing Dimensions (W x D x H) (mm)	560 x 600 x 1337	560 x 600 x 1522	580 x 636 x 1740
Gross Weight (kg)	38	40	53

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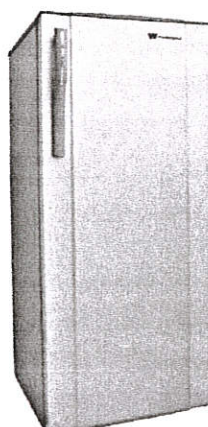
REPUBLIC OF THE PHILIPPINES

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 8418.21.00</b> <b>MFN – 10% ad valorem</b> <b>ACFTA – 10% ad valorem</b>	<b>2</b>	<b>TCC (AR) NO.</b>
		<b>16-350</b>
	<b>3</b>	<b>DATE ISSUED</b>
	<b>JAN 06 2017</b>	

<b>4</b>	<b>DESCRIPTION OF GOOD</b>	
<b>“WHITE-WESTINGHOUSE® SINGLE-DOOR REFRIGERATORS”</b>		
<p>Based on the technical specifications submitted, subject articles are compression-type, single-door household refrigerators. These have the following specifications:</p>		
<b>Model</b>	<b>HRM1508DA-PH</b>	<b>HRM1708DA-PH</b>
		
<b>Net Capacity:</b>		
Freezer (l)	28	
Refrigerator (l)	122	147
<b>Performance:</b>		
Climate Class	T (Tropical)	
Voltage (V)	220	
Frequency (Hz)	60	
Refrigerant	R600a	
<b>Physical Features:</b>		
Packing Dimensions (W x D x H) (mm)	560 x 600 x 1194	560 x 600 x 1337
Gross Weight (kg)	34	36