

2017_05-071



Republic of the Philippines
Department of Finance
BUREAU OF CUSTOMS

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23 May 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 May 15-17, 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
17-072	"COMPOSITE PAPERBOARD WITH ADHESIVE RELEASE PAPER"	4807.00.00	MFN – 1% Ad Valorem ACFTA - 1% Ad Valorem*
17-140	"DXN GANOZHI™ E CLEANSING CREAM "	3304.99.30	MFN – 7% Ad Valorem ATIGA – Zero*
17-160	"DE HEUS HOG LACTATION BASEMIX"	2309.90.20	MFN – 1% 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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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

#2017-05-1210

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DATE MAY 19 2017
TIME

18 May 2017

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COMMISSIONER NICANOR E. FAELDON

Bureau of Customs
Port Area, Manila

BUREAU OF CUSTOMS
Office of the Commissioner
Incoming Document No.
17-07856

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. 17-072, 17-140, and 17-160, together with their respective brochures/technical literature, issued from 15 to 17 May 2017.

Thank you.

Very truly yours,

[Signature]

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)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 4807.00.00 MFN - 1% ad valorem ACFTA - 1% ad valorem		17-072
		3	DATE ISSUED
			MAY 15 2017

4 DESCRIPTION OF GOOD

“COMPOSITE PAPERBOARD WITH ADHESIVE RELEASE PAPER”

Based on the information and sample submitted, subject article is a paperboard consisting of a polystyrene foam core with white card paper glued on both sides. The bottom white card paper is coated with an adhesive and covered with a release paper. The white card paper has anti-moisture agent and the foam core is heat laminated on top and bottom with High Impact Polystyrene (HIPS) liner. It is available in sheets measuring 1,200 mm x 2,400 mm. Subject composite paperboard is used for sound and heat insulation, thermoforming, printing, food packaging, gift box making, and for advertising print functions and building applications.

5 REASONS FOR CLASSIFICATION

Heading 48.07 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers paper and paperboard made by sticking two or more layers of paper or paperboard together with the aid of an adhesive. Composite paper and paperboard included in this heading are also paper and paperboard which are internally reinforced with bitumen, tar, asphalt, textile or other material (e.g., textile or metal gauze, plastics), provided the essential character of the products remains that of paper or paperboard. These products are principally used as waterproof wrapping. The finer qualities of composite papers and paperboards, in which the laminated character is not readily apparent, are used for printing or stationery. Others are used for box-making or bookbinding.

In view thereof, subject article is classified under 2012 AHTN subheading 4807.00.00 with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 1% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”.

FOR THE COMMISSION



MariLou P. Mendoza
MARILOU P. MENDOZA
 Chairperson

2017-05-07 1 P.4



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REPUBLIC OF THE PHILIPPINES

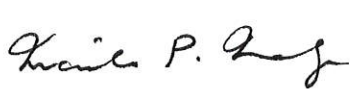

TARIFF COMMISSION

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 3304.99.30 MFN - 7% ad valorem ATIGA - Zero</p>	2	TCC (AR) NO.
				17-140
			3	DATE ISSUED
			MAY 17 2017	

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“DXN GANOZHI™ E CLEANSING CREAM”</p> <p>Based on the product specification and sample submitted, subject article is a mild and soap-free face cleansing cream, containing aqua, glycerin, natural fruit extracts, sodium cocoyl glycinate, propylene glycol, cetearyl alcohol, glycol distearate, olive oil PEG-7 esters, tocopheryl acetate, sodium pyrrolidone carbonic acid (PCA), betaine, sorbitol, fragrance and methylisothiazolinone. Subject article is packed in 120 g plastic bottles and is used to remove impurities and dead cells, without drying the skin.</p> <div style="text-align: right;">  </div>

5	REASONS FOR CLASSIFICATION
	<p>Heading 33.04 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) 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 (ENs) 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 2012 AHTN subheading 3304.99.30, 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> <div style="text-align: right;"> <p>FOR THE COMMISSION</p>  <p>MARILOU P. MENDOZA Chairperson</p> </div> <div style="text-align: left; margin-top: 20px;">  <p>17-00136</p> </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	2	TCC (AR) NO.
	AHTN 2309.90.20 MFN - 1% ad valorem ATIGA - Zero		17-160
		3	DATE ISSUED
			MAY 17 2017

4	DESCRIPTION OF GOOD
	“DE HEUS HOG LACTATION BASEMIX”
	<p>Based on the product brochure, certificate of analysis, certificate of feed product registration from the Bureau of Animal Industry (BAI), and feed formulation submitted, subject article is a base mix feed for lactating sow composed of oils, copra meal, salt, amino acids, mono-dicalcium phosphate, mold inhibitor, antioxidant, and vitamin and mineral premix. It promotes calcium-phosphorus absorption that will lead to stronger sow feet, better milk production, and prolonged productivity of sows. Packed in 20 kg bags, subject article is added at an inclusion rate of 40 kg per ton of feeds.</p>

5	REASONS FOR CLASSIFICATION
	<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 feed, 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 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>MARILOU P. MENDOZA Chairperson</p>
	 <p>17-00137</p>