



Republic of the Philippines
Department of Finance
BUREAU OF CUSTOMS

MASTER COPY

DMJ

5 June 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
17-097	"ECLIPSE® / ECLIPSE® 3D PROBE COVERS"	3926.90.39	MFN – 3% Ad Valorem
17-129	"POLYSONIC® ULTRASOUND LOTION"	3824.90.99	MFN – 3% Ad Valorem
17-139	"DXN GANOZHI™ E UV DEFENSE DAY CREAM"	3304.99.30	MFN – 7% Ad Valorem ATIGA – Zero*
17-142	"DXN GANOZHITM E NOURISHING NIGHT CREAM"	3304.99.30	MFN – 7% Ad Valorem ATIGA – Zero*
17-145	"VETS GROGOLD"	2309.90.20	MFN – 1% Ad Valorem AIFTA – 1% Ad Valorem*
17-169	"CUCINA ANDOLINA™ ROMANO CHEESE WHEEL"	0406.90.00	MFN – 7% Ad Valorem
17-181	"CEE BEE® CLEANER 280"	3402.90.13	MFN – 5% Ad Valorem ATIGA – Zero*
17-184	"CEE BEE® CLEANER 60"	3402.90.13	MFN – 5% Ad Valorem ATIGA – Zero*
17-187	"JAC S5 SUV"	8703.23.62	MFN – 30% Ad Valorem ACFTA – 30% 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

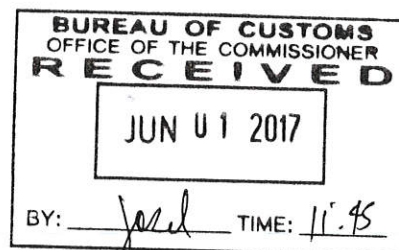


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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

31 May 2017

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



Dear **Commissioner Faeldon**:

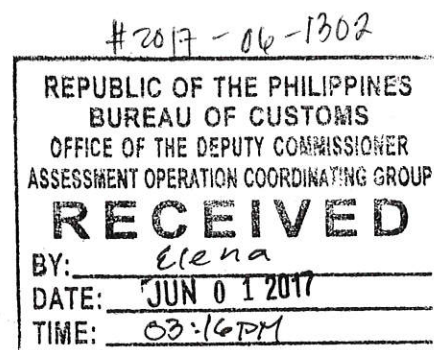
Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863), this Commission is pleased to furnish your good Office with original copies of its Advance Rulings on Tariff Classification with TCC (AR) Nos. 17-097, 17-129, 17-139, 17-142, 17-145, 17-169, 17-181, 17-184, and 17-187, together with their respective brochures/technical literature, issued from 25 to 29 May 2017.

Thank you.

Very truly yours,

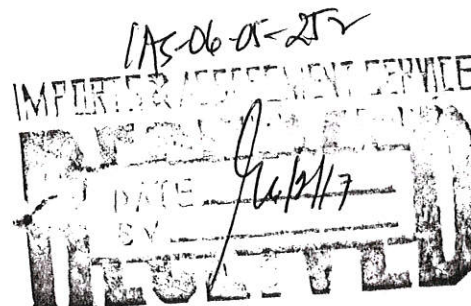
Handwritten signature of Marilou P. Mendoza

MARILOU P. MENDOZA
Chairperson



Encl: As stated.

cc: The Secretary
Department of Finance
Manila



2017-06-005 P.3

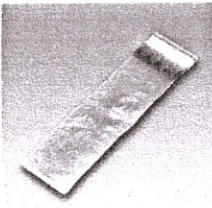
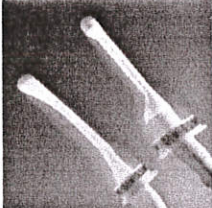





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REPUBLIC OF THE PHILIPPINES

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	2	TCC (AR) NO.
	AHTN 3926.90.39 MFN - 3% ad valorem		17-097
		3	DATE ISSUED
			MAY 29 2017

4	DESCRIPTION OF GOOD												
	“ECLIPSE® / ECLIPSE® 3D PROBE COVERS”												
	<p>Based on the product specifications, safety data sheet, and sample submitted, subject articles are soft, thin, disposable probe covers, made of latex-free, polyethylene film. These are pre-gelled inside with Aquasonic® 100 Ultrasound Transmission Gel and are designed to protect ultrasound probes/transducers during medical procedures. Subject articles are packed individually with protective outer packaging on both sides. Their other specifications are:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Product Number</th> <th>Type of probes/transducers</th> <th>Size (mm)</th> <th>Packaging (per box)</th> </tr> </thead> <tbody> <tr> <td>38-01</td> <td>standard</td> <td>60 / 44 (W) x 241 (L)</td> <td>100</td> </tr> <tr> <td>38-03</td> <td>3D/4D</td> <td>83 / 43 (W) x 241 (L)</td> <td>100</td> </tr> </tbody> </table> <div style="display: flex; justify-content: center; gap: 20px; margin-top: 10px;">   </div>	Product Number	Type of probes/transducers	Size (mm)	Packaging (per box)	38-01	standard	60 / 44 (W) x 241 (L)	100	38-03	3D/4D	83 / 43 (W) x 241 (L)	100
Product Number	Type of probes/transducers	Size (mm)	Packaging (per box)										
38-01	standard	60 / 44 (W) x 241 (L)	100										
38-03	3D/4D	83 / 43 (W) x 241 (L)	100										

5	REASONS FOR CLASSIFICATION
	<p>Heading 39.26 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers other articles of plastics and articles of other materials of headings 39.01 to 39.14. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers articles, not elsewhere specified or included, of plastics (as defined in Note 1 to the Chapter) or of other materials of headings 39.01 to 39.14.</p> <p>In view thereof, subject articles are classified under 2012 AHTN subheading 3926.90.39, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p>  <p>MARILOU P. MENDOZA Chairperson</p> </div> <div style="text-align: center; margin-top: 20px;">   <p>17-00171</p> </div>




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 3824.90.99 MFN - 3% ad valorem		17-129
		3	DATE ISSUED
			MAY 25 2017

4	DESCRIPTION OF GOOD
	“POLYSONIC® ULTRASOUND LOTION”
	<p>Based on the product information, safety and technical data sheet submitted, subject article is a multi-purpose, non-medicated ultrasound lotion. It is composed of cetyl alcohol, liquid paraffin, surfactants, preservatives, fragrance and reverse osmosis water. Imported in four (4) liter plastic containers, it is used as a medium for therapeutic ultrasound when followed with massage.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>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 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. Aqueous solutions of the chemical products of Chapter 28 or 29 remain classified within those Chapters, but solutions of these products in solvents other than water are, apart from a few exceptions, excluded therefrom and accordingly fall to be treated as preparations of this heading.</p> <p>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.</p>
	<p>FOR THE COMMISSION</p> <p></p> <p>MARILOU P. MENDOZA Chairperson</p>
	 <p>Republic of the Philippines TARIFF COMMISSION</p>  <p>17-00164</p>



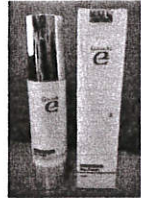


REPUBLIC OF THE PHILIPPINES

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 3304.99.30 MFN - 7% ad valorem ATIGA - Zero		17-139
		3	DATE ISSUED
			MAY 26 2017.

4	DESCRIPTION OF GOOD
	“DXN GANOZHI™ E UV DEFENSE DAY CREAM”
	<p>Based on the product label and sample submitted, subject article is a moisturizing cream that hydrates, firms, moisturizes, and protects the skin against ultraviolet (UV) rays. It is enriched with vitamin E and a blend of botanical extracts. Packed in 50 g bottles, it is applied on the face and neck during daytime after cleansing and toning.</p>
	
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 beauty creams, cold creams, make-up creams, cleansing creams, skin foods (including those containing bees' royal jelly) and skin tonics or body lotions; petroleum jelly, put up in packings of a kind sold by retail for the care of the skin. Sunscreen or sun tan preparations are also included.</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>
	<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	 <p>Republic of the Philippines TARIFF COMMISSION</p>  <p>17-00165</p>



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

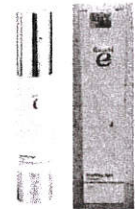
Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	AHTN 3304.99.30 MFN - 7% ad valorem ATIGA - Zero	2	TCC (AR) NO.
				17-142
			3	DATE ISSUED
			MAY 26 2017	

4 DESCRIPTION OF GOOD

“DXN GANOZHI™ E NOURISHING NIGHT CREAM”

Based on the product label and sample submitted, subject article is a moisturizing cream that nourishes the skin. It is enriched with botanical extracts such as Canadian Willowherb, *Commiphora myrrha*, *Fagus sylvatica*, *Ganoderma lucidum*, horsetail, sunflower seed, yeast, and wheat germ. Packed in 50 g bottles, it is applied on the face and neck during night time after cleansing and toning.



5 REASONS FOR CLASSIFICATION

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 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 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”.

FOR THE COMMISSION

MARILOU P. MENDOZA
Chairperson





17-00166



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 AIFTA – 1% ad valorem		17-145
		3	DATE ISSUED
			MAY 26 2017



4	DESCRIPTION OF GOOD
	“VETS GROGOLD”
	<p>Based on the product brochure and certificate of formula submitted, subject article is a feed premix in powder form containing various enzymes, vitamins, minerals and electrolytes, intended for swine, poultry and cattle. It is composed of phytase, β-glucanase, xylanase, cellulase, β-mannanase, A-glucosidase, amylase, lipase, acid protease, neutral protease, pectinase, lactobacillus, multi-vitamins, and minerals on dextrose monohydrate carrier. It improves the animal growth and performance, and protects them from disease and stressful conditions. It is mixed into the feed at a dosage of 1.0 to 3.0 kg per metric ton of feed depending on the category of animal diet (e.g., pre-starter, layer, among others). Subject article is imported in 400 g, 800 g, 1 kg, and 20 kg packaging.</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 the heading includes preparations for use in making the complete feeds or supplementary feeds. These preparations, known in trade as “premixes”, are, generally speaking, compound compositions consisting of a number of substances (sometimes called additives) the nature and proportions of which vary according to the animal production required. These substances include those which improve digestion and, more generally, ensure that the animal makes good use of the feeds and safeguard its health: vitamins or provitamins, amino-acids, antibiotics, coccidiostats, trace elements, emulsifiers, flavourings and appetisers, etc.</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-India Free Trade Area (AIFTA) rate of duty of 1% ad valorem, subject to submission of Certificate of Origin (CO) Form “AI”.</p>
	<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	 <p>Republic of the Philippines TARIFF COMMISSION</p>  <p>17-00167</p>



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 0406.90.00 MFN – 7% ad valorem		17-169
		3	DATE ISSUED
			MAY 26 2017

4	DESCRIPTION OF GOOD
	“CUCINA ANDOLINA™ ROMANO CHEESE WHEEL”
	<p>Based on the product description and label submitted, subject article is a traditional Italian Romano cheese product with a hard, fine granular texture, and with white to off-white appearance and tangy robust flavour. Produced from mixtures of pasteurized cow's milk, cheese cultures, salt, enzymes and powdered cellulose (anti-caking agent) and aged for five (5) months, subject article is imported in a coextruded blue film with nylon skin weighing 20 lb and stored of a refrigerated temperature of 1 - 7 °C.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 04.06 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers cheese and curd. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the heading covers all kinds of cheese, including, among others, medium-hard cheese and hard cheese (e.g., Cheddar, Gouda, Gruyère, Parmesan).</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 0406.90.00, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.</p>
	<p>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	 Republic of the Philippines TARIFF COMMISSION  17-00168

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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 3402.90.13 MFN - 5% ad valorem ATIGA - Zero		17-181
		3	DATE ISSUED
			MAY 26 2017

4 DESCRIPTION OF GOOD

“CEE BEE® CLEANER 280”

Based on the certificate of chemical composition and safety data sheet submitted, subject article is a general purpose aircraft cleaner in the form of light yellow liquid having a pleasant odour. It is composed of (2-methoxymethylethoxy) propanol, triethanolamine, dodecylbenzenesulphonic acid, potassium hydroxide, and water. Packed in 200 liter drums, subject article is diluted with water to remove traffic soils and jet exhaust carbon, and is also used for cleaning interior surfaces of aircraft and ground transportation vehicles.

5 REASONS FOR CLASSIFICATION

Heading 34.02 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this group comprises three categories of preparations including washing preparations (including auxiliary washing preparations) and cleaning preparations, having a basis of soap or other organic surface-active agents. It further states that this category covers washing preparations, auxiliary washing preparations and certain cleaning preparations. These various preparations generally contain essential constituents and one or more subsidiary constituents. Cleaning preparations serve for cleaning floors, windows or other surfaces. They may also contain small quantities of odoriferous substances.

In view thereof, subject article is classified under 2012 AHTN subheading 3402.90.13, with a Most Favoured Nation (MFN) rate of duty of 5% 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

Mari Lou P. Mendoza

MARILOU P. MENDOZA
Chairperson



2017-06-005 P.10



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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 3402.90.19 MFN - 5% ad valorem ATIGA - Zero	2	TCC (AR) NO.
				17-184
			3	DATE ISSUED
			MAY 25 2017	

4 DESCRIPTION OF GOOD

“CEE BEE® HONEYBEE CLEANER 60”

Based on the certificate of chemical composition and safety data sheet submitted, subject article is an acidic liquid cleaner in the form of blue liquid having a mild odour. It is composed of sulfamic acid, polyethylene glycol octylphenyl ether (non-ionic surfactant), blue dye, and water. Packed in 25 liter pails, it is used for the removal of hard water scale and accumulated waste material from toilet systems in aircraft.

5 REASONS FOR CLASSIFICATION

Heading 34.02 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this group comprises three categories of preparations including washing preparations (including auxiliary washing preparations) and cleaning preparations, having a basis of soap or other organic surface-active agents. It further states that this category covers washing preparations, auxiliary washing preparations and certain cleaning preparations. These various preparations generally contain essential constituents and one or more subsidiary constituents. Cleaning preparations serve for cleaning floors, windows or other surfaces. They may also contain small quantities of odoriferous substances.

In view thereof, subject article is classified under 2012 AHTN subheading 3402.90.19, with a Most Favoured Nation (MFN) rate of duty of 5% 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

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)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8703.23.62		17-187
	MFN - 30% ad valorem	3	DATE ISSUED
	ACFTA - 30% ad valorem		MAY 29 2017

4	DESCRIPTION OF GOOD
	“JAC S5 SUV”
	<p>Based on the product specifications submitted, subject article is a completely built-up (CBU) sports utility vehicle (SUV). It is powered by a gasoline engine with cylinder capacity of 1,997 cc. Subject article has overall dimensions of 4,475 mm x 1,840 mm x 1,680 mm (LxWxH) and is designed for the transport of up to five (5) persons.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 87.03 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) 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 (ENs) 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, etc.).</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 8703.23.62 with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem, and ASEAN-China Free Trade Area (ACFTA) rate of duty of 30% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”.</p>
	<p>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	 <p>17-00170</p>