



Republic of the Philippines
Department of Finance
BUREAU OF CUSTOMS

04 July 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 **June 22-27, 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
17-178	"VICTAULIC® FIRELOCK® TEE: MODEL NO. 002"	7307.19.00	MFN – 10% Ad Valorem ACFTA – Zero*
17-191	"MESTER 3 LINE LABEL GUN"	8422.30.00	MFN – Zero
17-215	"ZAGROVIT BIOTIN 2%"	2309.90.20	MFN – Zero ATIGA – Zero*
17-223	"POSTECH IMPACT PRINTER, MODEL: PT-RP76III"	8443.32.10	MFN – Zero ACFTA– Zero*
17-224	"POSTECH THERMAL LABEL PRINTING SCALE, MODEL PT-LS1000"	8423.81.10A	MFN – 7% Ad Valorem (01 Jan – 30 June 2017) MFN – 5% Ad Valorem (01 July – 31 December 2017) ACFTA– 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

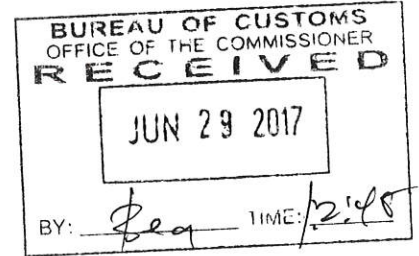
cc: COMMISSIONER OF CUSTOMS

2017-07-004^{sf} P-2



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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION



27 June 2017



COMMISSIONER NICANOR E. FAELDON

Bureau of Customs
Port Area, Manila

Dear **Commissioner Faeldon**:

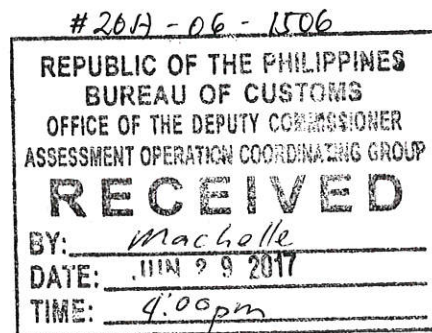
Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863), this Commission is pleased to furnish your good Office with original copies of its Advance Rulings on Tariff Classification with TCC (AR) Nos. 17-178, 17-191, 17-215, 17-223, and 17-224, together with their respective brochures/technical literature, issued on 22-27 June 2017.

Thank you.

Very truly yours,

MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson



Encl: As stated.

cc: The Secretary
Department of Finance
Manila

2017-07-004 P-3



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

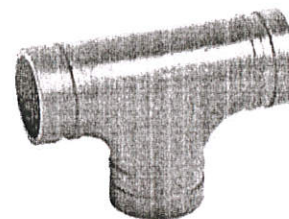
Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	AHTN 7307.19.00 MFN - 10% ad valorem ACFTA - Zero	2	TCC (AR) NO.
				17-178
			3	DATE ISSUED
			JUN 27 2017	

4 DESCRIPTION OF GOOD

“VICTAULIC® FIRELOCK® TEE: MODEL NO.002”

Based on the product specifications and brochures submitted, subject article is a tee-junction pipe fitting made from ductile iron conforming to ASTM (American Society for Testing and Materials) A-536, Grade 65-45-12. It is coated with an orange enamel paint, and comes in nominal sizes ranging from 159 mm to 200 mm. Subject article is intended for fire protection services.



5 REASONS FOR CLASSIFICATION

Heading 73.07 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers fittings of iron or steel, mainly used for connecting the bores of two tubes together, or for connecting a tube to some other apparatus, or for closing the tube aperture. This heading therefore includes, among others, tees.

In view thereof, subject article is classified under 2012 AHTN subheading 7307.19.00, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem, and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to the submission of Certificate of Origin (CO) Form “E”.

FOR THE COMMISSION

Marilou P. Mendoza

MARILOU P. MENDOZA
Chairperson



17-00220

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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.
<p style="text-align: center;">AHTN 8422.30.00 MFN - Zero</p>			17-191
		3	DATE ISSUED
		JUN 23 2017	

4 DESCRIPTION OF GOOD

“MEDSTER 3 LINE LABEL GUN”

Based on the technical data sheet and user guide submitted, subject article is a handheld label applicator with refillable label roll. It is a three (3) printing line labeller that can print eleven (11) characters for every line. Packed in boxes with an ink roll, subject article is used to print and apply adhesive sterilization indicators to sterile packing and documentation.



5 REASONS FOR CLASSIFICATION

Heading 84.22 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the heading also covers machines of different types designed for cleaning or drying bottles or other containers, for filling or closing such containers (including machines for aerating beverages) and, generally, for packing (including heat-shrink wrapping) goods for sale, transport or storage. These include, among others, labelling machines, including those which also print, cut and gum the labels.

In view thereof, subject article is classified under 2012 AHTN subheading 8422.30.00, with a Most Favoured Nation (MFN) rate of duty of zero.

FOR THE COMMISSION

MARILOU P. MENDOZA
Chairperson



17-00219

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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 - Zero ATIGA - Zero		17-215
		3	DATE ISSUED
			JUN 22 2017

4 DESCRIPTION OF GOOD

“ZAGROVIT BIOTIN 2%”

Based on the product brochure, certificate of formula and product specifications submitted, subject article is a feed supplement used to prevent biotin deficiencies in poultry and livestock animals. It is in the form of white to off-white fine powder, composed of biotin and corn starch (carrier). Packed in cartons containing 20 pieces of 1 kg foil bags, it is added to feeds in sufficient amount to meet animals' nutritional requirements for biotin.

5 REASONS FOR CLASSIFICATION

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.

In view thereof, subject article is classified under 2012 AHTN subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero 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)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8443.32.10 MFN - Zero ACFTA - Zero		17-223
		3	DATE ISSUED
			JUN 22 2017

4 DESCRIPTION OF GOOD

“POSTECH IMPACT PRINTER, MODEL: PT- RP76III”

Based on the product brochure submitted, subject article is a 9-pin serial impact dot matrix printer with a printing speed of 4.4 lines per second and a printing width of 72 mm. It has Ethernet and Universal Serial Bus (USB) interfaces and is compatible with ESC/POS (Epson Standard Code/Point of Sale) control system. With a dimension of 250 mm x 156 mm x 128 mm, subject article is used in restaurants, department stores, and supermarkets, among others, for printing receipts.



5 REASONS FOR CLASSIFICATION

Heading 84.43 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, other printers, copying machines and facsimile machines, whether or not combined. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this group covers, among others, printers. This group includes apparatus for the printing of text, characters or images on print media, other than printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42. These apparatus accept data from various sources (e.g., automatic data processing machines, flatbed desktop scanners, networks). Most incorporate memory to store that data. The products of this heading may create the characters or images by means such as laser, ink-jet, dot matrix or thermal print processes.

In view thereof, subject article is classified under 2012 AHTN subheading 8443.32.10, with a Most Favoured Nation (MFN) rate of duty of zero and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.

FOR THE COMMISSION

MariLou P. Mendoza

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)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY
	AHTN 8423.81.10A
	MFN – 7% ad valorem (01 Jan – 30 June 2017);
	5% ad valorem (01 July – 31 Dec 2017)
	ACFTA – Zero

2	TCC (AR) NO.
	17-224
3	DATE ISSUED
	JUN 22 2017

4 DESCRIPTION OF GOOD

“POSTECH THERMAL LABEL PRINTING SCALE, MODEL: PT-LS1000”

Based on the product specifications submitted, subject article is an electronic scale with the capability to print labels for weighed goods. It can be programmed to include such data as item name, unit price, charge unit, tare weight, barcode, and department, among others, in the labels. It is used in modern bakery, grocery, delicatessen, seafood, meat, produce, and other perishable goods outlets. Subject article has the following specifications:



Maximum / Minimum Weighing Capacity	Interface	Data Storage	Power Supply	Dimension (LxWxH) (mm)
15 kg / 40 g	data communication (RS232 port) or internet (TCP/IP optional)	Store 10000 PLU, can set at most 112 hotkeys	100~240 VAC, 50/60 Hz	437 x 372 x 523

5 REASONS FOR CLASSIFICATION

Heading 84.23 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the numerous types of machines falling in the heading include the following, among others, apparatus fully automatic, which weighs and labels prepacked goods, comprising a weighing, machine, a calculator and a printer with built-in package totaliser and label ejector.

In view thereof, subject article is classified under 2012 AHTN subheading 8423.81.10A, with Most Favoured Nation (MFN) rates of duty of 7% ad valorem from 01 January to 30 June 2017 and 5% ad valorem from 01 July to 31 December 2017; and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.

FOR THE COMMISSION

MariLou P. Mendoza
MARILOU P. MENDOZA
Chairperson

