

2017-07-018



Republic of the Philippines
Department of Finance
BUREAU OF CUSTOMS

MASTER COPY

10 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 **05 July 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
17-185	"KOHLER® BATH DRAIN, MODEL: K-17259T"	8481.80.84	MFN – 5% Ad Valorem ACFTA– 5% Ad Valorem*
17-195	"MEDSTER DOUBLE ADHESIVE PLASMA H ₂ O ₂ LABELS- 3 LINE	3822.00.90	MFN – 1% Ad Valorem
17-216	"TYPHOZAG"	3004.20.91	MFN – 5% Ad Valorem ATIGA – Zero*
17-239	"PNEUMATIC MIXING TANK"	8479.82.10	MFN – 1% Ad Valorem ACFTA – Zero*
17-241	"CARRIER CEILING DUCTED INVERTER INDOOR UNIT, MODEL: 40CDV055308"	8415.90.19	MFN – 10% Ad Valorem ACFTA – Zero*
17-242	"CARRIER CASSETTE INVERTER INDOOR UNIT, MODEL: 40CAV055308"	8415.90.19	MFN – 10% Ad Valorem ACFTA – Zero*
17-244	"CARRIER® SLIMPAC INVERTER, MODEL: CAR FCU 42CFV055308 SLIMPAC"	8415.90.19	MFN – 10% Ad Valorem ACFTA – Zero*
17-245	"CARRIER UNIVERSAL CONDENSING UNIT, (INVERTER TYPE) MODEL: 38CUV055308"	8415.90.19	MFN – 10% Ad Valorem ACFTA – Zero*
17-256	"VICTAULIC MECHANICAL-T® BOLTED BRANCH OUTLET (MODEL 920 AND 920N)	8484.20.00	MFN – Zero ACFTA – Zero*
17-257	"VICTAULIC® FIRELOCK® CAP (MODEL No. 006)	7307.19.00	MFN – 10% Ad Valorem ACFTA – Zero*
17-258	"VICTAULIC® FIRELOCK® ELBOW: MODEL Nos. 001 and 003"	7307.19.00	MFN – 10% Ad Valorem ACFTA – Zero*
17-259	"CEE BEE® CLEANER A-18S"	3402.90.19	MFN – 5% Ad Valorem ATIGA – Zero*

CONT... page 2

TCC NO.	DESCRIPTION OF ARTICLES	2012 AHTN CODE	RATE OF DUTY
17-264	"CEE BEE® CLEANER 280"	3402.90.13	MFN – 5% Ad Valorem ATIGA – Zero*
17-278	"SEPTICIDE"	3808.94.90	MFN – 3% Ad Valorem ATIGA – Zero*
17-283	"NILSTRESS"	3004.50.21	MFN – 5% Ad Valorem ATIGA – Zero*
17-288	"LG AIRCON OUTDOOR UNIT, MODELS: AVUQ36GM1A0, AVUQ48GM2A0 and AVUQ60GM2A0"	8415.90.19	MFN – 10% Ad Valorem AKFTA – Zero*
17-291	"CENTRALIZER"	7326.90.99	MFN – 15% Ad Valorem PJEPA– 3% Ad Valorem* AJCEPA - 3% 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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#2017-07-18

#2017-07-163

REPUBLIC OF THE PHILIPPINES
 BUREAU OF CUSTOMS
 OFFICE OF THE DEPUTY COMMISSIONER
 ASSESSMENT & RISK COORDINATING GROUP

RECEIVED

BY: Elena
 DATE: JUL 06 2017
 TIME: 4:40pm

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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NAME: [Signature]
 DATE: 7/7/17
2:06pm

05 July 2017

BUREAU OF CUSTOMS
 OFFICE OF THE COMMISSIONER

RECEIVED

JUL 06 2017

BY: [Signature] TIME: 12:42

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. 17-185, 17-195, 17-216, 17-239, 17-241, 17-242, 17-244, 17-245, 17-256, 17-257, 17-258, 17-259, 17-264, 17-278, 17-283, 17-288, and 17-291, together with their respective brochures/technical literature, issued on 05 July 2017.

Thank you.

Very truly yours,

ERNESTO L. ALBANO
 Officer-in-Charge
 Commissioner

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.
<p style="text-align: center;">AHTN 8481.80.84 MFN – 5% ad valorem ACFTA – 5% ad valorem</p>		17-185	
		3	DATE ISSUED
		JUL 04 2017	

4	DESCRIPTION OF GOOD
<p style="text-align: center;">“KOHLER® BATH DRAIN, Model: K-17295T”</p> <p>Based on the product parts drawing and installation instruction submitted, subject article is a bathtub drain and overflow plunger set made of poly-vinyl chloride (PVC). The set consists mainly of plug/plunger and drain assembly (valve assembly), and handle/lever and overflow assembly. The handle and overflow assembly is to be mounted on the side of the bathtub while the drain and plug/plunger assembly is to be mounted on the bottom of the tub. The handle/lever rotation enables the up and down motion of the plug/plunger via control cable which, in turn, opens and closes the 33 mm drain aperture (drain inlet diameter). The overflow body receives excess water and lets it flow through the 38 mm drain pipe (drain outlet diameter) via the 29.5 mm flexible pipe (overflow inlet diameter).</p> 	

5	REASONS FOR CLASSIFICATION
<p>Heading 84.81 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers taps, cocks, valves and similar appliances, used on or in pipes, tanks, vats or the like to regulate the flow (for supply, discharge, etc.), of fluids (liquid, viscous or gaseous), or, in certain cases, of solids (e.g., sand). The heading includes such devices designed to regulate the pressure or the flow velocity of a liquid or a gas. The appliances regulate the flow by opening or closing an aperture (e.g., gate, disc, ball, plug, needle or diaphragm). They may be operated by hand (by means of a key, wheel, press button, etc.), or by a motor, solenoid, clock movement, etc., or by an automatic device such as a spring, counterweight, float lever, thermostatic element or pressure capsule.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 8481.80.84, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <div style="display: flex; justify-content: space-between; align-items: center;"> <div data-bbox="370 2146 586 2261" style="text-align: center;">  <p>Republic of the Philippines TARIFF COMMISSION</p>  <p>17-00227</p> </div> <div data-bbox="925 2119 1291 2261" style="text-align: center;">  <p>MARILOU P. MENDOZA Chairperson</p> </div> </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 3822.00.90 MFN – 1% ad valorem		17-195
		3	DATE ISSUED
			JUL 04 2017

4	DESCRIPTION OF GOOD
	“MEDSTER DOUBLE ADHESIVE PLASMA H₂O₂ LABELS - 3 LINE”
	<p>Based on the technical brochure and sample submitted, subject article is a double self-adhesive indicator label with a chemical indicator ink (conforming to standard ISO 11140-1 Class 1 nontoxic ink latex free). It consists of layered printed paper, laminated paper, and paper backing. This label will be attached to the medical devices and will serve as an indicator on the status of hydrogen peroxide (H₂O₂) sterilization process by the change in its color. The sterilization and expiry date, operator code, cycle number, among others, can be written on the 3-line label with the help of a label gun (not included). With dimensions of 29 mm x 28 mm (LxW), subject article is imported in boxes containing 20 rolls of 500 labels.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 38.22 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that reagents of this heading are either on a backing or in the form of preparations and thus comprise more than a single constituent. For example, they may consist of admixtures of two or more reagents or of single reagents dissolved in solvents other than water. They may also be in the form of paper, plastics or other materials (used as backings or support), impregnated or coated with one or more diagnostic or laboratory reagents, such as litmus, pH or pole-finding papers or pre-coated immuno-assay plates.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 3822.00.90, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</p>
	<p>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	 <p>Republic of the Philippines TARIFF COMMISSION</p>  <p>17-00228</p>



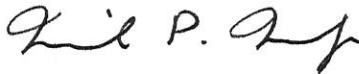


REPUBLIC OF THE PHILIPPINES

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 3004.20.91 MFN - 5% ad valorem ATIGA - Zero		17-216
		3	DATE ISSUED
			JUL 04 2017

4	DESCRIPTION OF GOOD
	"TYPHOZAG"
	<p>Based on the product composition and brochure submitted, subject article is a broad-spectrum antibiotic consisting of tylosin phosphate and calcium carbonate (carrier). It is intended for poultry to treat necrotic enteritis and chronic respiratory diseases caused by mycoplasma gallisepticum, and for livestock to treat lawsonia infection, mycoplasma infections such as enzootic pneumonia, and swine dysentery. In the form of light to dark brown powder, subject article is packed in 10 and 25 kg bags, with an indicated dosage of 500 g to 1 kg per ton of feed.</p>
5	REASONS FOR CLASSIFICATION
	<p>Note (g) of the Harmonized System (HS) Explanatory Notes (ENs) to heading 23.09 excludes medicaments of heading 30.03 or 30.04.</p> <p>Heading 30.04 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale. The pertinent HS ENs state that this heading covers medicaments consisting of mixed or unmixed products, provided they are, in packings for retail sale for therapeutic or prophylactic use. This refers to products (for example, sodium bicarbonate and tamarind powder) which, because of their packing and, in particular, the presence of appropriate indications (statement of disease or condition for which they are to be used, method of use or application, statement of dose, etc.) are clearly intended for sale directly to users (private persons, hospitals, etc.) without repacking, for the above purposes.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 3004.20.91, 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 the submission of Certificate of Origin (CO) Form "D".</p>
	<p>FOR THE COMMISSION</p> <p></p> <p>MARILOU P. MENDOZA Chairperson</p>
	 <p>Republic of the Philippines TARIFF COMMISSION</p>  <p>17-00229</p>

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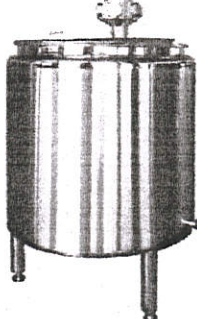
REPUBLIC OF THE PHILIPPINES




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 8479.82.10 MFN – 1% ad valorem ACFTA – Zero	2	TCC (AR) NO.
				17-239
			3	DATE ISSUED
			JUL 04 2017	

4	DESCRIPTION OF GOOD																																								
“PNEUMATIC MIXING TANK”																																									
<p>Based on the technical brochure submitted, subject article is a stainless steel mixing tank fitted with pneumatic motor (with shaft and impeller), heating/cooling coil jacket, polyurethane (PU) insulation, top inlet lid, and side outlet fitting. Subject article is used for the mixing and storing of liquids in the food, beverage, pharmaceutical, and chemical industries, and has the following specifications:</p>																																									
	<table border="1"> <thead> <tr> <th rowspan="2">Working Volume (L)</th> <th colspan="2">Dimensions (mm)</th> <th rowspan="2">Motor Power (kW)</th> <th rowspan="2">Mixing Speed (rpm)</th> </tr> <tr> <th>Tank (D x h)</th> <th>Total Height</th> </tr> </thead> <tbody> <tr> <td>500</td> <td>900 x 800</td> <td>2200</td> <td>0.75</td> <td rowspan="8">ABB / Siemens 35 - 300</td> </tr> <tr> <td>800</td> <td>1000 x 1000</td> <td>2400</td> <td>0.75</td> </tr> <tr> <td>1000</td> <td>1100 x 1200</td> <td>2900</td> <td>1.10</td> </tr> <tr> <td>2000</td> <td>1300 x 1500</td> <td>3100</td> <td>1.50</td> </tr> <tr> <td>3000</td> <td>1550 x 1500</td> <td>3300</td> <td>1.50</td> </tr> <tr> <td>4000</td> <td>1600 x 2000</td> <td>3800</td> <td>2.20</td> </tr> <tr> <td>5000</td> <td>1700 x 2200</td> <td>4150</td> <td>2.20</td> </tr> <tr> <td>6000</td> <td>1700 x 2600</td> <td>4500</td> <td>3.00</td> </tr> </tbody> </table>	Working Volume (L)	Dimensions (mm)		Motor Power (kW)	Mixing Speed (rpm)	Tank (D x h)	Total Height	500	900 x 800	2200	0.75	ABB / Siemens 35 - 300	800	1000 x 1000	2400	0.75	1000	1100 x 1200	2900	1.10	2000	1300 x 1500	3100	1.50	3000	1550 x 1500	3300	1.50	4000	1600 x 2000	3800	2.20	5000	1700 x 2200	4150	2.20	6000	1700 x 2600	4500	3.00
Working Volume (L)	Dimensions (mm)		Motor Power (kW)	Mixing Speed (rpm)																																					
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500	900 x 800	2200	0.75	ABB / Siemens 35 - 300																																					
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2000	1300 x 1500	3100	1.50																																						
3000	1550 x 1500	3300	1.50																																						
4000	1600 x 2000	3800	2.20																																						
5000	1700 x 2200	4150	2.20																																						
6000	1700 x 2600	4500	3.00																																						
																																									

5	REASONS FOR CLASSIFICATION
<p>Heading 84.79 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that many and varied machines covered by this heading include <i>inter alia</i>, machinery of general use. This group includes, for example, presses, crushers, grinders, mixers, etc., not designed for particular goods or industries.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 8479.82.10, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem, and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.</p>	
<p>FOR THE COMMISSION</p> <p></p> <p>MARILOU P. MENDOZA Chairperson</p>	
  17-00230	



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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 8415.90.19 MFN – 10% ad valorem ACFTA – Zero		17-241
		3	DATE ISSUED
			JUL 04 2017

4	DESCRIPTION OF GOOD					
	“CARRIER CEILING DUCTED INVERTER INDOOR UNIT, Model: 40CDV055308”					
	Based on the technical information submitted, subject article is an indoor unit of a “split-type” air conditioning machine designed for concealed ceiling installation that distributes air through ducts and diffusers. It is to be connected through electrical wiring and tubing to the outdoor unit (i.e., compressor, condenser, fan, expansion valve, and other components). Subject article is designed to provide cooled air in homes, offices, and other similar closed spaces. Its specifications are:					
	Product Code	Maximum cooling capacity (kW)	Power supply (V/Ph/Hz)	Maximum air flow rate (m³/min)	Net dimension W x H x D (mm)	
	40CDV055308	16.25	230/1/60	40	1200 x 300 x 874	

5	REASONS FOR CLASSIFICATION				
	<p>Heading 84.15 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. The machines may also comprise elements for the purification of air. They are used for air conditioning, among others, offices, homes, public halls, etc.</p> <p>Further, EN to subheading 8415.90 states that this subheading includes both indoor and outdoor units for split-system air conditioning machines of subheading 8415.10 when presented separately. The units are designed to be connected by electrical wiring and copper tubing through which refrigerant passes between the indoor and outdoor units.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 8415.90.19 with 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 submission of Certificate of Origin (CO) Form “E”.</p>				
	FOR THE COMMISSION				
	 MARILOU P. MENDOZA Chairperson				
	 Republic of the Philippines TARIFF COMMISSION  17-00231				

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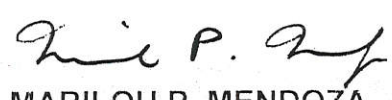

TARIFF COMMISSION

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 8415.90.19 MFN – 10% ad valorem ACFTA – Zero		17-242
		3	DATE ISSUED
			JUL 04 2017

4	DESCRIPTION OF GOOD					
	“CARRIER CASSETTE INVERTER INDOOR UNIT Model: 40CAV055308”					
	Based on the technical information submitted, subject article is an indoor unit of a “split-type” air conditioning machine, designed for ceiling installation that distributes air through 360° airflow diffusers. It is to be connected through electrical wiring and tubing to the outdoor unit (i.e., compressor, condenser, fan, expansion valve, and other components). Subject article is designed to provide cooled air in homes, offices, and other similar closed spaces. Its specifications are:					
	Product Code	Maximum Cooling capacity (kW)	Power supply (V/Ph/Hz)	Maximum air flow rate (m³/min)	Net dimension W x H x D (mm)	
	40CAV055308	15.83	230/1/60	36.3	840 x 287 x 840	

5	REASONS FOR CLASSIFICATION				
	<p>Heading 84.15 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. The machines may also comprise elements for the purification of air. They are used for air conditioning, among others, offices, homes, public halls, etc.</p> <p>Further, EN to subheading 8415.90 states that this subheading includes both indoor and outdoor units for split-system air conditioning machines of subheading 8415.10 when presented separately. The units are designed to be connected by electrical wiring and copper tubing through which refrigerant passes between the indoor and outdoor units.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 8415.90.19 with 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 submission of Certificate of Origin (CO) Form “E”.</p>				
	FOR THE COMMISSION				
	 MARILOU P. MENDOZA Chairperson				
	 17-00232				

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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 8415.90.19 MFN - 10% ad valorem ACFTA - Zero	2	TCC (AR) NO. 17-244
		3	DATE ISSUED JUL 04 2017

4 DESCRIPTION OF GOOD

“CARRIER® SLIMPAC INVERTER, MODEL: CAR FCU 42CFV055308 SLIMPAC”

Based on the brochure and product specifications submitted, subject article is a fan coil/evaporator indoor unit of split-type air-conditioning system. The unit houses the fan motor, fan evaporator and temperature control panel. Subject article is to be connected through electrical wiring and tubing to the outdoor unit housing the compressor, expansion valve, and condensing unit. It is designed for mounting on floors, with specifications as follows:

Model	Cooling Capacity (kW)	Power Input (W)	Air Flow Rate (m ³ /h)	Dimension (W x H X D) (mm)
CAR FCU 42CFV055308 SLIMPAC	8.58 – 16.28	5200	2320	600 x 1934 x 455

5 REASONS FOR CLASSIFICATION

Heading 84.15 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (ENS) state that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. They are used for air conditioning offices, homes, and public halls, among others.

The ENs for parts of Heading 84.15 state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.

In view thereof, subject article is classified under 2012 AHTN subheading 8415.90.19, 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 submission of Certificate of Origin (CO) Form “E”.

FOR THE COMMISSION

Mariou P. Mendoza
MARILOU P. MENDOZA
Chairperson





17-00233



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 8415.90.19 MFN - 10% ad valorem ACFTA - Zero		17-245
		3	DATE ISSUED
			JUL 04 2017

4	DESCRIPTION OF GOOD						
	<p>“CARRIER UNIVERSAL CONDENSING UNIT (INVERTER TYPE), MODEL: 38CUV055308”</p> <p>Based on the product specifications submitted, subject article is an outdoor condensing unit of split-system air conditioning systems. It houses the compressor, fan motor, fan, expansion valve, and other components of the unit. It is designed to be connected to floor mounted or ceiling mounted fan coil units through electrical wiring and tubing. Its specifications are:</p> <table border="1" style="margin: 10px auto; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Cooling capacity (kW)</th> <th style="text-align: center;">Power supply (V, Ø, Hz)</th> <th style="text-align: center;">Dimension (WxHxD) (mm)</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">Approx. 7.91 – 16.28</td> <td style="text-align: center;">230, 1, 60</td> <td style="text-align: center;">952 x 1333 x 415</td> </tr> </tbody> </table>	Cooling capacity (kW)	Power supply (V, Ø, Hz)	Dimension (WxHxD) (mm)	Approx. 7.91 – 16.28	230, 1, 60	952 x 1333 x 415
Cooling capacity (kW)	Power supply (V, Ø, Hz)	Dimension (WxHxD) (mm)					
Approx. 7.91 – 16.28	230, 1, 60	952 x 1333 x 415					
5	REASONS FOR CLASSIFICATION						
	<p>Heading 84.15 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. The machines may also comprise elements for the purification of air. They are used for air conditioning offices, homes, public halls, among others. The ENs for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 8415.90.19 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 submission of Certificate of Origin (CO) Form “E”.</p>						
	<p>FOR THE COMMISSION</p> <p style="font-size: 1.2em;"><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>						
	 Republic of the Philippines TARIFF COMMISSION  17-00234						

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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 8484.20.00 MFN - Zero ACFTA - Zero	2	TCC (AR) NO.
				17-256
			3	DATE ISSUED
			JUL 04 2017	

4	DESCRIPTION OF GOOD
<p>“VICTAULIC MECHANICAL-T® BOLTED BRANCH OUTLET (MODEL 920 AND 920N)”</p> <p>Based on the product catalog submitted, subject articles are bolted branch outlets that provide direct branch connection at any location where a hole is cut in a pipe and provide the seal from the pressure responsive gasket. These are made up of ductile iron conforming to ASTM (American Society for Testing and Materials) A-536, grade 65-45-12, with orange enamel coating and gasket made of Grade “E” EPDM (ethylene propylene diene monomer) or Grade “T” nitrile. These are available with grooved or female threaded outlet and are rated at 500 psi/3450 kPa working pressure on Schedule 10 and 40 carbon steel pipe.</p>	
<div style="display: flex; justify-content: space-around; align-items: center;"> <div style="text-align: center;">  <p>Style 920/920N</p> </div> <div style="text-align: center;">  <p>920 cross</p> </div> </div>	

5	REASONS FOR CLASSIFICATION
<p>Heading 84.84 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, mechanical seals. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers mechanical seals (e.g., sliding-ring seals and spring-ring seals) that constitute mechanical assemblies which form a leakproof joint between flat, rotating surfaces to prevent high-pressure leakage in the machine or apparatus on which they are mounted, resisting the pressure and stress exerted on them by moving components or due to vibrations, etc. These seals act as anti-vibration devices, bearings, actual seals and, in some cases, as unions. These seals have numerous applications, including in pumps, compressors, mixers, agitators and turbines; they are produced from a variety of materials and in various configurations.</p> <p>In view thereof, subject articles are classified under 2012 AHTN subheading 8484.20.00, 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”.</p>	
<p>FOR THE COMMISSION</p>  <p>MARILOU P. MENDOZA Chairperson</p>	
 <p>Republic of the Philippines TARIFF COMMISSION</p>  <p>17-00235</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 7307.19.00 MFN - 10% ad valorem ACFTA - Zero	2 TCC (AR) NO.
	17-257
	3 DATE ISSUED
	JUL 04 2017

4 DESCRIPTION OF GOOD
<p>“VICTAULIC® FIRELOCK® CAP (Model No. 006)”</p> <p>Based on the product technical specifications and process flow diagram submitted, subject article is an end cap fitting, made from casted ductile iron conforming to ASTM (American Standard Test Method) A-536, grade 65-45-12 coated with orange enamel. Imported with internal diameter of 4 and 8 inches, subject article is designed for fire protection piping.</p>



5 REASONS FOR CLASSIFICATION
<p>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 flat flanges and flanges with forged collars, elbows and bends and return bends, reducers, tees, crosses, caps and plugs, lap joint stub-ends, fittings for tubular railings and structural elements, off sets, multi-branch pieces, couplings or sleeves, clean out traps, nipples, unions, clamps and collars.</p> <p>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 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>17-00236</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 7307.19.00 MFN - 10% ad valorem ACFTA - Zero		17-258
		3	DATE ISSUED
			JUL 04 2017

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“VICTAULIC® FIRELOCK® ELBOW: MODEL NOS. 001 and 003”</p> <p>Based on the product specifications and brochures submitted, subject articles are 90° and 45° (angles) elbow pipe fittings made of cast ductile iron conforming to ASTM (American Society for Testing and Materials) A-536, Grade 65-45-12. These are coated with an orange enamel paint, and comes in nominal sizes ranging from 32 mm to 200 mm. Subject articles are intended for fire protection piping connections.</p> <div style="display: flex; justify-content: space-around; align-items: center;">   </div>
5	REASONS FOR CLASSIFICATION
	<p>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, elbows.</p> <p>In view thereof, subject articles are 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”.</p> <div style="display: flex; justify-content: space-between; align-items: flex-end; margin-top: 20px;"> <div style="text-align: center;">  <p>Republic of the Philippines TARIFF COMMISSION</p>  <p>17-00237</p> </div> <div style="text-align: right;"> <p>FOR THE COMMISSION</p>  <p>MARILOU P. MENDOZA Chairperson</p> </div> </div>

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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 3402.90.19 MFN - 5% ad valorem ATIGA - Zero</p>		17-259	
		3	DATE ISSUED
		JUL 04 2017	

4 DESCRIPTION OF GOOD

"CEE BEE® CLEANER A-18S"

Based on the certificate of chemical composition and safety data sheet submitted, subject article is a general purpose cleaner in the form of clear to hazy-coloured liquid with mild odour. It is composed of benzalkonium chloride (quaternary ammonium chloride), alkyl dimethyl ethylbenzyl ammonium chloride, trisodium orthophosphate, sodium nitrate and water. Packed in 200 liter drums, it is used especially for aircraft interiors and integral fuel tanks. It is to be diluted in water before use.

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

Marilou P. Mendoza
MARILOU P. MENDOZA
Chairperson



17-00238

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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		17-264
		3	DATE ISSUED
			JUL 04 2017

4	DESCRIPTION OF GOOD
	<p>“CEE BEE® CLEANER 280”</p> <p>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.</p>
5	REASONS FOR CLASSIFICATION
	<p>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.</p> <p>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 the submission of Certificate of Origin (CO) Form “D”.</p>
	<p>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	<p>  Republic of the Philippines TARIFF COMMISSION  17-00239 </p>

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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>AHTN 3808.94.90</p> <p>MFN - 3% ad valorem</p> <p>ATIGA - Zero</p>	

2	TCC (AR) NO.
17-278	
3	DATE ISSUED
JUL 04 2017	

4	DESCRIPTION OF GOOD
<p style="text-align: center;">“SEPTICIDE”</p> <p>Based on the certificate of formula and product specifications submitted, subject article is a broad-spectrum disinfectant, in the form of pink liquid with pleasant smell, containing glutaraldehyde and quaternary ammonium chloride. Packed in 1 liter, 5 liter, and 20 liter plastic containers/pails, subject article is to be diluted in water and is potent against various viruses affecting man and animals. It is used for the cleaning and disinfection of poultry hatcheries, animal farm buildings, and equipment.</p>	

5	REASONS FOR CLASSIFICATION
<p>Heading 38.08 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers). The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the products of heading 38.08 include, among others, disinfectants. Disinfectants are agents which destroy or irreversibly inactivate undesirable bacteria, viruses or other micro-organisms, generally on inanimate objects. Disinfectants are used, for example, in hospitals for cleaning walls, etc., or sterilising instruments. They are also used in agriculture for disinfecting seeds and in the manufacture of animal feeds to control undesirable micro-organisms. The group includes sanitisers, bacteriostats and sterilisers.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 3808.94.90, with a Most Favoured Nation (MFN) rate of duty of 3% 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>	

FOR THE COMMISSION

Mari Lou P. Mendoza
MARILOU P. MENDOZA
 Chairperson



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TARIFF COMMISSION

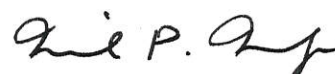


ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY
	AHTN 3004.50.21 MFN - 5% ad valorem ATIGA - Zero

2	TCC (AR) NO.
	17-283
3	DATE ISSUED
	JUL 04 2017

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">"NILSTRESS"</p> <p>Based on the certificate of formula and product specifications submitted, subject article is a water-soluble supplement for animals, in the form of a yellow powder, containing vitamins (A, B₂, B₆, B₁₂, C, D₃, and E), electrolytes (citric acid, magnesium, potassium, and sodium), nicotinic acid, folic acid, and maltodextrin. Packed in 1 kg foil bags, subject article is dissolved at a rate of 100 g per 200 l (for poultry) or 300 l (for swine) of drinking water. It improves survivability of birds under heat stress, promotes weight gain, increases feed conversion efficiencies during stressful conditions, helps maintain body fluid, and enhances immunity and maintains healthy condition of the animals, among others.</p>

5	REASONS FOR CLASSIFICATION
	<p>Note (g) of the Harmonized System (HS) Explanatory Notes (ENs) to heading 23.09 excludes medicaments of heading 30.03 or 30.04.</p> <p>Heading 30.04 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale. The pertinent HS ENs state that this heading covers medicaments consisting of mixed or unmixed products, provided they are, among others, in packings for retail sale for therapeutic or prophylactic use. This refers to products (for example, sodium bicarbonate and tamarind powder) which, because of their packing and, in particular, the presence of appropriate indications (statement of disease or condition for which they are to be used, method of use or application, statement of dose, etc.) are clearly intended for sale directly to users (private persons, hospitals, etc.) without repacking, for the above purposes.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 3004.50.21, 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".</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>17-00241</p> </div>

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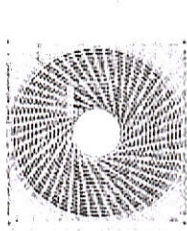
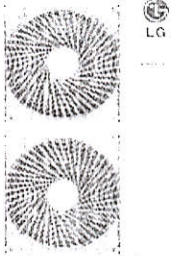


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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION
 Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8415.90.19 MFN – 10% ad valorem AKFTA – Zero		17-288
		3	DATE ISSUED
			JUL 04 2017

4	DESCRIPTION OF GOOD		
	<p>“LG AIRCON OUTDOOR UNIT, Models: AVUQ36GM1A0, AVUQ48GM2A0 and AVUQ60GM2A0”</p> <p>Based on the brochure and technical information submitted, subject articles are outdoor refrigerating units for compression-type “split-system” air conditioning machines, consisting of a compressor, a condenser heat exchanger coil, a motor-driven electric fan for drawing air over the condenser heat exchanger coil to evacuate the heat, and other components for the control and protection of the unit, fitted together in a common housing. Subject articles are designed to be connected to the indoor evaporator unit by electrical wiring and copper tubing through which the refrigerant circulates. These have the following specifications:</p>		
	LG Model		
	AVUQ36GM1A0	AVUQ48GM2A0	AVUQ60GM2A0
	Max Cooling Capacity (kW)	11.30	14.20
	Power Supply (V/Ph/Hz)	220-240 / 1 / 50-60	
	Refrigerant Type	R-410A	
	Dimensions (W x D x H ; mm)	950 x 834 x 330	950 x 1170 x 330
	Airflow (m ³ /min)	70	90

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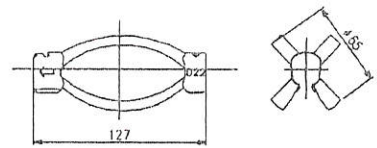




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TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION
Pursuant to Section 1100 of RA 10863 (CMTA)

<p>1 2012 AHTN CODE AND RATE/S OF IMPORT DUTY</p> <p style="text-align: center;">AHTN 7326.90.99 MFN - 15% ad valorem PJEPA - 3% ad valorem AJCEPA - 3% ad valorem</p>	<p>2 TCC (AR) NO. 17-291</p> <p>3 DATE ISSUED JUL 04 2017</p>
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<p>4 DESCRIPTION OF GOOD</p> <p style="text-align: center;">“CENTRALIZER”</p> <p>Based on the brochures and technical specification submitted, subject article is a uniquely shaped electrogalvanized steel spacer. Conforming to JIS (Japan Industrial Standards) SK85 standards, subject article is used as a component of the ‘Soil Stabilization System (Nonframe® Method)’ wherein it is attached midway the NNS steel rod to provide sufficient friction between rod and grout.</p> <div style="text-align: right;"> <p>Centralizer s=1/2</p>  </div>

<p>5 REASONS FOR CLASSIFICATION</p> <p>Heading 73.26 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers other articles of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers all iron or steel articles obtained by forging or punching, by cutting or stamping or by other processes such as folding, assembling, welding, turning, milling or perforating other than articles included in the preceding headings of this Chapter or covered by Note 1 to Section XV or included in Chapter 82 or 83 or more specifically covered elsewhere in the Nomenclature.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 7326.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem, and Philippines-Japan Economic Partnership Agreement (PJEPA) and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rate of duty of 3% ad valorem, subject to submission of Certificate of Origin (CO) Forms “JP” or “AJ”, respectively.</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: left; margin-top: 20px;">  <p>17-00243</p> </div>
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