

2018-02-03

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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS



ASSESSMENT AND OPERATIONS COORDINATING GROUP
IMPORTS AND ASSESSMENT SERVICE

MANILA 1099
South Harbor, Gate 3, Port Area, Manila
Website: www.customs.gov.ph, Tel. Nos. 527-4537, 527-1935

MEMORANDUM:

TO : ALL DISTRICT and SUB-PORT COLLECTORS
ALL CHIEFS, FORMAL ENTRY DIVISION
AND FORMAL ENTRY DIVISION PERSONNEL

THRU : ATTY. EDWARD JAMES A. DY BUCO
Deputy Commissioner, AOCG

FROM : JEOFFREY C. TACIO
Director III, IAS

SUBJECT : TARIFF COMMISSION CIRCULARS

Date : February 15, 2018

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 01- 08 February 2018, for various imported articles, and the same were submitted and reviewed by this Office, summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2018 RATES OF DUTY
17-548	"CITRI-FI 100 FG (FINE GRIND)"	1106.30.00	MFN - 7% Ad Valorem
17-584	"YANMAR GAS HEAT PUMP SYSTEM INDOOR UNIT CEILING MOUNTED CASSETTES"	8415.90.19	MFN - 10% Ad Valorem ATIGA - Zero*
17-585	"WEIHAI AIRCRAFT PASSENGER STEP (MODEL: GKT58Z)"	8428.90.90	MFN - Zero ATIGA - Zero*
18-004	"CHLORTETRACYCLINE 15% FEED GRADE"	2309.90.20	MFN - Zero ACFTA - Zero*
18-006	"NEPHEFLUX"	3824.99.99	MFN - 3% Ad Valorem AANZFTA - Zero*
18-007	"HiCell"	2106.90.99	MFN - 7% Ad Valorem ATIGA - Zero*
18-012	"ENFLOXCINE 100"	3004.20.91	MFN - 5% Ad Valorem ATIGA - Zero*
18-013	"LOSIN MSP"	3004.20.91	MFN - 5% Ad Valorem ATIGA - Zero*
18-014	"PENTAIR ELECTRIC DRIVEN FIRE PUMP, Model: AURORA 4-481-11C"	8413.70.42	MFN - Zero

*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).

For your information, guidance and strict compliance.



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TCOC Ref. No. 18-014

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

330 - 630

Internal Admin. Group

Received by: VICTOR RIVERA

Time: 2:13/V

10/11

08 February 2018

COMMISSIONER ISIDRO S. LAPENA
Bureau of Customs
Port Area, Manila

BUREAU OF CUSTOMS
Central Records Mng't Div.
RECEIVED
FEB 13 2018
By: *[Signature]* Time: 1:50pm

BUREAU OF CUSTOMS
OFFICE OF THE COMMISSIONER
RECEIVED
FEB 12 2018
BY: *[Signature]* TIME: 11:5
Bureau of Customs
Office of the Commissioner
Incoming Document No
18-02882

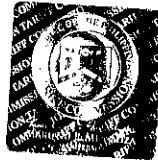
Dear Commissioner Lapeña:

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. 17-548, 17-584, 17-585, 18-004, 18-006, 18-007, 18-012, 18-013, and 18-014, together with their respective brochures/technical literature, issued from 01 to 08 February 2018.

Thank you.

Very truly yours,

[Signature]
MARILOU P. MENDOZA
Chairperson



Encl: As stated.

cc: The Secretary
Department of Finance
Manila





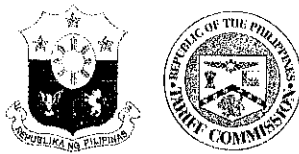
REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1106.30.00 MFN – 7% ad valorem		17- 548
		3	DATE ISSUED
			FEB 0 1 2018

4	DESCRIPTION OF GOOD
	“CITRI-FI® 100 FG (FINE GRIND)”
	Based on the brochure, process flow diagram, and product specification submitted, subject article is a citrus fiber (dried citrus pulp or citrus flour) in the form of fine, free flowing, and light yellow to beige powder. It is made from orange pulp by physical processes. Packed in 20 kg kraft bags, subject article is used to improve quality, nutrition and label declaration in baked goods, meat products, dressings, sauces, dairy products, beverages, and frozen foods.
5	REASONS FOR CLASSIFICATION
	<p>Heading 11.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the principal fruits or nuts of Chapter 8 which are made into flours, meals or powders are chestnuts, almonds, dates, bananas, coconuts and tamarinds. The heading also includes flour, meal and powder of peel of fruits.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 1106.30.00, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</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 18-00043</p>



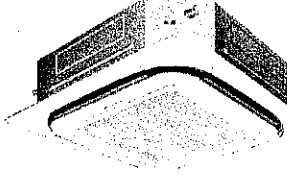
REPUBLIC OF THE PHILIPPINES



TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8415.90.19		17-584
	MFN - 10% ad valorem	3	DATE ISSUED
	ATIGA - Zero		FEB 08 2018

4	DESCRIPTION OF GOOD			
	“YANMAR GAS HEAT PUMP SYSTEM INDOOR UNIT CEILING MOUNTED CASSETTES”			
	<p>Based on the product specifications submitted, subject articles are fan coil/evaporator indoor units of split-type air conditioning systems. The units house the fan motor and fan evaporator and other components of the units, and are designed to be connected to the outdoor units through electrical wiring. Designed for mounting on ceilings, subject articles have the following specifications:</p>			
	Model	Capacity (kW)	Power Input (cool/heat) (kW)	Air Flow Rate (L/M/H) (L/s)
		Cooling	Heating	
	YZCP28PVE8	2.8	3.2	0.033/ 0.027
	YZCP36PVE8	3.6	4.0	0.033/ 0.027
	YZCP45PVE8	4.5	5.0	0.047/ 0.034
	YZCP56PVE8	5.6	6.3	0.052/ 0.038
	YZCP71PVE8	7.1	8.0	0.066/ 0.053
	YZCP90PVE8	9.0	10.0	0.093/ 0.075
	YZCP112PVE8	11.2	12.5	0.187/ 0.174
	YZCP140PVE8	14.0	16.0	0.209/ 0.200
				Unit Dimension (W x H X D) (mm)
				246 x 840 x 840
				288 x 840 x 840

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.15 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 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 (EN) 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.</p> <p>The EN for subheading 8415.90 state that it 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 articles are classified under AHTN 2017 subheading 8415.90.19, with a Most Favoured Nation (MFN) rate of duty of 10% 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>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	  <p>18-00040</p>



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

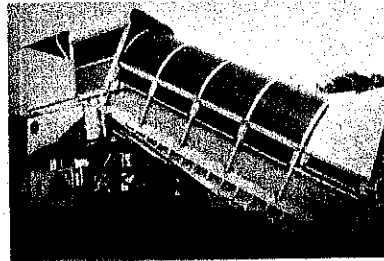
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8428.90.90		17-585
	MFN - Zero	3	DATE ISSUED
	ATIGA - Zero		FEB 02 2018

4 DESCRIPTION OF GOOD

“WEIHAI AIRCRAFT PASSENGER STEP (MODEL: GKT58Z)”

Based on the technical specifications and operation manual submitted, subject article is a chassis-mounted passenger step designed to facilitate boarding and deplaning of passengers from aircraft with door sill height between 2.4 meters to 5.8 meters. The driver's console is center-located with a 12 Volts direct current (DC) electrical system. Having an overall dimension (without canopy) of 8,290 mm x 2,450 mm x 3,650 mm and gross weight of 8,500 kg, subject article has a maximum passenger capacity of 95 persons.



5 REASONS FOR CLASSIFICATION

Heading 84.28 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the provisions of Explanatory Note to heading 84.26 apply, mutatis mutandis, to the equipment of this heading insofar as they concern self-propelled and other "mobile" machines, multi-function machines and lifting, loading, handling, etc., machines intended for incorporation in other machines or for mounting on transport vehicles or vessels of Section XVII.

The HS EN to heading 84.26 state that this heading includes self-propelled machines in which one or more of the propelling or control elements are located in the cab of a lifting or handling machine (generally a crane) mounted on a wheeled chassis, whether or not the whole can be driven on the road under its own power.

In view thereof, subject article is classified under AHTN 2017 subheading 8428.90.90 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".

This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

Mari Lou P. Mendoza

MARILOU P. MENDOZA
Chairperson



18-00046





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2 TCC (AR) NO.
	18-006
	3 DATE ISSUED
AHTN 3824.99.99 MFN - 3% ad valorem AANZFTA - Zero	
FEB 02 2018	




4 DESCRIPTION OF GOOD
"NEPHEFLUX"
<p>Based on the product catalog and material safety data sheet submitted, subject article is a fluxing and mineralising agent composed of nepheline as the predominant component with trace amounts of alumina-bearing material and fluoride-containing compounds. It is in the form of grey-brown granular material rich in alumina, silica, sodium and fluorine. With the presence of nepheline, fluorite and cryolite, subject article is used as flux and mineralising agent and alternative raw material for the cement, ceramics and glass industries.</p>
5 REASONS FOR CLASSIFICATION
<p>Heading 38.24 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, chemical products and preparations of the chemical or allied industries, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) 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 preparations classified here may be either wholly or partly of chemical products (this is generally the case) or wholly of natural constituents.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3824.99.99, with a 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>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</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 18-00044</p>



REPUBLIC OF THE PHILIPPINES

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

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2106.90.99 MFN – 7% ad valorem ATIGA - Zero		18-007
		3	DATE ISSUED
			FEB 02 2018

4	DESCRIPTION OF GOOD
	“HiCell”
	<p>Based on the certificate of feed product registration from the Bureau of Animal Industry (BAI), certificate of analysis, product specifications, and brochure submitted, subject article is a 100% sugar cane autolysed yeast obtained from <i>Saccharomyces cerevisiae</i> strain in the form of light beige fine powder. It is used as a feed ingredient to improve the quality of processed feed and enhance feed palatability, and is also a source of highly digestible proteins and nucleotides. Packed in 20 kg, 25 kg, 500 kg, 600 kg, 700 kg, 800 kg, and 900 kg bags, subject article is added at a rate of one percent (1%) to five percent (5%) of feed depending on the use.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 21.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, autolysed yeast and other yeast extracts, products obtained by the hydrolysis of yeast. These products cannot provoke fermentation and they have a high protein value. They are used mainly in the food industry (e.g., for the preparation of certain seasonings).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.99 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>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p>  MARILOU P. MENDOZA Chairperson
	 



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3004.20.91 MFN – 5% ad valorem ATIGA – Zero		18-012
		3	DATE ISSUED
			[FEB 08 2018]

4	DESCRIPTION OF GOOD
	“ENFLOXCINE 100”
	<p>Based on the technical specifications and certificate of product registration from the Bureau of Animal Industry (BAI) submitted, subject article is an antibiotic solution containing 100 mg Enrofloxacin per 1 ml solution. It is used for the prevention and treatment of infection of gram positive and negative bacteria in poultry including respiratory infections such as chronic respiratory disease (CRD) caused by <i>Mycoplasma spp.</i>, <i>Pasteurella spp.</i>, <i>Haemophilus spp.</i> and gastro-intestinal disease such as chlorella caused by <i>E. coli</i> and <i>Salmonella spp.</i>. Packed in 100 ml plastic bottles or one (1) liter plastic gallons, subject article is administered by dissolving one (1) ml in two (2) liters of drinking water or one (1) ml per 10 kg body weight for three (3) to five (5) consecutive days.</p>
5	REASONS FOR CLASSIFICATION
	<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 Harmonized System (HS) Explanatory Notes (EN) 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 AHTN 2017 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 submission of Certificate of Origin (CO) Form “D”.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p></p> <p>MARILOU P. MENDOZA Chairperson</p>
	 18-00048



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3004.20.91 MFN – 5% ad valorem ATIGA - Zero		18-013
		3	DATE ISSUED
			FEB 08 2018

4	DESCRIPTION OF GOOD
	“LOSIN MSP”
	<p>Based on the certificate of product registration from the Bureau of Animal Industry (BAI) and product specifications submitted, subject article is a soluble powder antibiotic preparation containing tylosin tartrate as active ingredient. It is used for the treatment and prevention of chronic respiratory disease (CRD) in poultry caused by <i>Mycoplasma spp.</i> and infection of respiratory disease. Packed in 30 gram aluminum foil sachets and 1.2 kg plastic cans, subject article is administered by dissolving 120 grams in 200 liters of drinking water for three (3) to five (5) consecutive days.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 30.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers medicaments (excluding goods of heading 30.02, 30.05 and 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 Harmonized System (HS) Explanatory Notes (EN) 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 AHTN 2017 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 submission of Certificate of Origin (CO) Form “D”.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	FOR THE COMMISSION MARILOU P. MENDOZA Chairperson
	 Republic of the Philippines TARIFF COMMISSION 18-00049



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

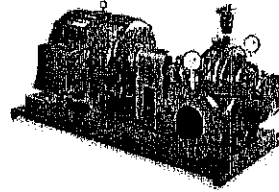
Pursuant to Section 1100 of RA 10863 (CMTA)

1	2017 AHTN CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8413.70.42 MFN – Zero		18-014
		3	DATE ISSUED
			FEB 08 2018

4 DESCRIPTION OF GOOD**“PENTAIR ELECTRIC DRIVEN FIRE PUMP, Model: AURORA® 4-481-11C”**

Based on the brochure and technical specifications submitted, subject article is a direct coupled, single stage, horizontal split, electrically-driven centrifugal pump. The major components are electric motor, centrifugal pump, and fire pump controller. Its specifications are as follows:

Flow Rate (max.)	170.3 m ³ /hr
Impeller Diameter	192 mm
Electric Motor Power	37.29 kW
Rotational Speed	3560 rpm
Rated Discharge Pressure	5.17 bar gauge
Pump Inlet Diameter (Suction size)	127 mm
Fire Pump Controller	Cutler Hammer FD70



Subject article is designed for raising or continuously displacing volumes of water for firefighting conditions.

5 REASONS FOR CLASSIFICATION

Heading 84.13 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, pumps for liquids, whether or not fitted with a measuring device. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, among others, centrifugal pumps. In these pumps, liquid taken in axially is set in rotation by the revolving blades of a rotor (impeller), the resulting centrifugal action forcing the liquid outwards to the periphery of an annular casing containing an outlet placed tangentially. The casing is sometimes fitted with divergent vanes (diffuser vanes) to transform the kinetic energy of the fluid into high pressure.

Centrifugal pumps may be driven by an electric or internal combustion motor or by a turbine. Because of their high working speed they are suitable for direct coupling, whereas piston or rotary pumps require to be driven through reduction gears.

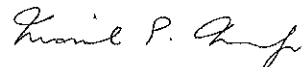
In view thereof, subject article is classified under AHTN 2017 subheading 8413.70.42, with a Most Favoured Nation (MFN) rate of duty of zero.

This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION


 Republic of the Philippines
 TARIFF COMMISSION


18-00050


MARILOU P. MENDOZA
 Chairperson