

2018-04-025



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA 1099

MEMORANDUM:

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

FROM : *[Signature]*
ATTY. EDWARD JAMES A. DY BUCO
Deputy Commissioner
Assessment and Operations Coordinating Group

SUBJECT : TARIFF COMMISSION CIRCULARS/ADVANCE RULINGS (TCC/AR)

DATE : April 23, 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 02 – 05 March 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
18-016	"ESAB MANUAL PLASMA CUTTING TORCH, Model: PT-38"	8466.93.90B	MFN - 1% Ad Valorem
18-037	"BYD S5 HYBRID SUV"	8703.60.74	MFN - 30% Ad valorem ACFTA - 30% Ad Valorem*
18-039	"BYD QIN"	8703.60.62	MFN - 30% Ad Valorem ACFTA - 30% Ad Valorem*
18-051	"POSTECH PT-M-430 FAN-FREE MINI PC"	8471.50.10	MFN - Zero ACFTA - Zero*
18-067	"PANASONIC WV-CS584P DAY/NIGHT DOME CAMERA"	8525.80.40	MFN - 1% Ad Valorem ACFTA - Zero*
18-070	"EPOTIN (ERYTHROPOIETIN ALFA) 4000 IU/ mL VIAL"	3002.15.00	MFN - 1% Ad Valorem
18-074	"FEMAX (IRON SUCROSE) 20mg/mL SOLUTION FOR INJECTION (I.V.)"	3004.90.99	MFN - 5% Ad Valorem
18-084	"CHANGAN CS15"	8703.22.59	MFN - 30% Ad Valorem

2018-04-025 P.2



REPUBLIC OF THE PHILIPPINES
 DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
 MANILA 1099

			ACFTA – 5% Ad Valorem*
18-098	"BLACK PEPPER OLEORESIN"	3301.90.90	MFN - 3% Ad Valorem AIFTA – 1% Ad Valorem* (01 January-30 December 2018)/Zero (31 December 2018)*
	*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).		

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

MASTER COPY *[Signature]*

2018-04-025 73

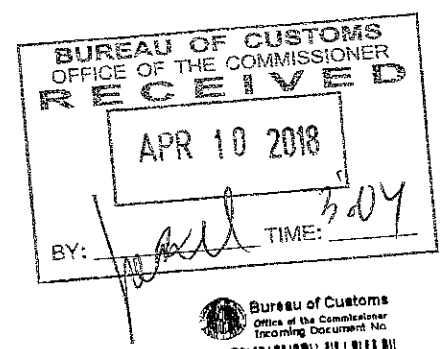


REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 18-039
389 - 757
Internal Admin. Group
Received by: *[Signature]*
Date: 04/11/18
Time: 9:31

05 April 2018

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



Bureau of Customs
Office of the Commissioner
Tracking Document No.
18-06636

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. 18-016, 18-037, 18-039, 18-051, 18-067, 18-070, 18-074, 18-084, and 18-098, issued from 02 to 05 April 2018.

Thank you.

Very truly yours,

[Signature]
MARILOU P. MENDOZA
Chairperson



Encl: As stated.

cc: *The Secretary*
Department of Finance
Manila

2018-04-025 P.4



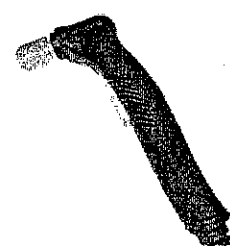
REPUBLIC OF THE PHILIPPINES

**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 8466.93.90B MFN – 1% ad valorem		18-016
		3	DATE ISSUED
			APR 05 2018

4	DESCRIPTION OF GOOD								
	“ESAB® MANUAL PLASMA CUTTING TORCH, Model: PT-38”								
	<p>Based on the brochure and technical specifications submitted, subject article is a cutting/gouging torch designed for PowerCut™ plasma cutting equipment. Its specifications are as follows:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 30%;">Compatible Consoles</td> <td>PowerCut™ 900, 1300 or 1600</td> </tr> <tr> <td>Cuts (max)</td> <td>38 mm</td> </tr> <tr> <td>Current Capacity (max)</td> <td>90 A @ 100% duty cycle</td> </tr> <tr> <td>Air Requirements</td> <td>165 l/min @ 4.5 - 5.5 bar</td> </tr> </table>	Compatible Consoles	PowerCut™ 900, 1300 or 1600	Cuts (max)	38 mm	Current Capacity (max)	90 A @ 100% duty cycle	Air Requirements	165 l/min @ 4.5 - 5.5 bar
Compatible Consoles	PowerCut™ 900, 1300 or 1600								
Cuts (max)	38 mm								
Current Capacity (max)	90 A @ 100% duty cycle								
Air Requirements	165 l/min @ 4.5 - 5.5 bar								



5	REASONS FOR CLASSIFICATION
	<p>Heading 84.66 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for the machines. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that with the exception of the tools of Chapter 82 and subject to the general provisions regarding the classification of parts, this heading covers, among others, parts of the machines of headings 84.56 to 84.65.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8466.93.90B, with a Most Favoured Nation (MFN) rate of duty of 1% 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>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>



2018-04-025 P-5



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 8703.60.74 MFN – 30% ad valorem ACFTA – 30% ad valorem		18-037
		3	DATE ISSUED
			APR 05 2018

4	DESCRIPTION OF GOOD																					
	“BYD S5 HYBRID SUV”																					
	<p>Based on the product specifications submitted, subject article is a completely built-up (CBU), four-wheel-driven, hybrid sports utility vehicle (SUV). It is powered by an engine and battery-operated electric motors operating concurrently. The battery is capable of being charged by plugging to an external source of electric power as well as through its on-board engine and generator. Subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 15%;">Engine</td> <td style="width: 35%;">Fuel</td> <td style="width: 50%;">Gasoline</td> </tr> <tr> <td></td> <td>Cylinder Capacity (cc)</td> <td>1,999</td> </tr> <tr> <td>Electric motor (kW) (front/rear)</td> <td></td> <td>110/110</td> </tr> <tr> <td>Degree of Hybridization</td> <td></td> <td>Plug-in hybrid</td> </tr> <tr> <td>Overall Dimension (LxWxH; mm)</td> <td></td> <td>4,815 x 1,855 x 1,720</td> </tr> <tr> <td>Seating Capacity</td> <td></td> <td>7</td> </tr> <tr> <td>Gross Vehicle Weight (kg)</td> <td></td> <td>2,315</td> </tr> </table>	Engine	Fuel	Gasoline		Cylinder Capacity (cc)	1,999	Electric motor (kW) (front/rear)		110/110	Degree of Hybridization		Plug-in hybrid	Overall Dimension (LxWxH; mm)		4,815 x 1,855 x 1,720	Seating Capacity		7	Gross Vehicle Weight (kg)		2,315
Engine	Fuel	Gasoline																				
	Cylinder Capacity (cc)	1,999																				
Electric motor (kW) (front/rear)		110/110																				
Degree of Hybridization		Plug-in hybrid																				
Overall Dimension (LxWxH; mm)		4,815 x 1,855 x 1,720																				
Seating Capacity		7																				
Gross Vehicle Weight (kg)		2,315																				



5	REASONS FOR CLASSIFICATION
	<p>Heading 87.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 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 (EN) state that this heading covers motor vehicles of various types 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, combination of an internal combustion piston engine and one or more electric motors, etc.).</p> <p>Vehicles, which have the combination of an internal combustion piston engine and one or more electric motors, are known as “Hybrid Electric Vehicles (HEVs)”. For the purpose of mechanical propulsion, these vehicles draw energy from both a consumable fuel and an electrical energy/power storage device (e.g., electric accumulator, capacitor, flywheel/generator). There are various types of Hybrid Electric Vehicles (HEVs), which can be differentiated by their powertrain configuration (such as, parallel hybrids, series hybrids, power-split or series-parallel hybrids) and degree of hybridization (i.e., full hybrids, mild hybrids and plug-in hybrids). Plug-in Hybrid Electric Vehicle (PHEVs) are those which can recharge their electric accumulators by plugging them into an electrical power grid outlet or charging station.</p>

2018-04-025 P-6

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

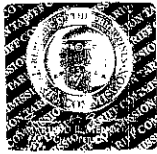
TCC (AR) NO.
18-037

In view thereof, subject article is classified under AHTN 2017 subheading 8703.60.74, 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".

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



2018-04-025 P-7



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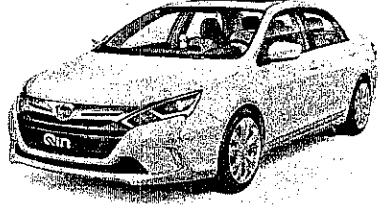
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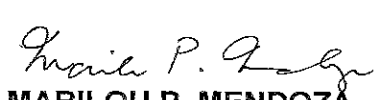


REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<p>1 AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY</p> <p style="text-align: center;">AHTN 8703.60.62 MFN - 30% ad valorem ACFTA - 30% ad valorem</p>	<p>2 TCC (AR) NO.</p> <p style="text-align: center;">18-039</p> <p>3 DATE ISSUED</p> <p style="text-align: center;">APR 02 2018</p>
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<p>4 DESCRIPTION OF GOOD</p> <p style="text-align: center;">“BYD QIN”</p> <p>Based on the technical brochure submitted, subject article is a completely built-up (CBU), front-wheel-driven, hybrid sedan with gross vehicle weight of 1,720 kg. It is powered by an electric motor (with maximum torque of 250 N•m/rpm) and a gasoline engine with a piston displacement of 1,497 cc (with maximum torque of 240/1750~3500 N•m/rpm). The electric motor is powered by a lithium-ion battery which is capable of being charged by plugging into an external source of electric power as well as by its on-board engine. Measuring 4,740 mm x 1,770 mm x 1,480 mm (LxWxH), subject article is used for the transport of up to five (5) persons.</p> <div style="text-align: right;">  </div>

<p>5 REASONS FOR CLASSIFICATION</p> <p>Heading 87.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 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 (EN) state that this heading covers motor vehicles of various types 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, combination of an internal combustion piston engine and one or more electric motors, etc.).</p> <p>Vehicles, which have the combination of an internal combustion engine and one or more electric motors, are known as “Hybrid Electric Vehicles (HEVs)”. For the purpose of mechanical propulsion, these vehicles draw energy from both a consumable fuel and an electrical energy/power storage device (e.g., electric accumulator, capacitor, flywheel/generator). There are various types of Hybrid Electric Vehicles (HEVs), which can be differentiated by their powertrain configuration (such as, parallel hybrids, series hybrids, power-split or series-parallel hybrids) and degree of hybridization (i.e., full hybrids, mild hybrids and plug-in hybrids). Plug-in Hybrid Electric Vehicle (PHEVs) are those which can recharge their electric accumulators by plugging them into an electrical power grid outlet or charging station.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8703.60.62, 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>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 style="text-align: right;">FOR THE COMMISSION</p> <div style="text-align: right;">  MARILOU P. MENDOZA Chairperson </div> <div style="display: flex; justify-content: space-between; align-items: center; margin-top: 20px;">  <div style="text-align: center;">  Republic of the Philippines TARIFF COMMISSION 18-00086 </div> </div>

2018-04-025 P-8




REPUBLIC OF THE PHILIPPINES

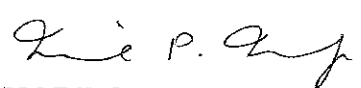


TARIFF COMMISSION

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 8471.50.10 MFN - Zero ACFTA - Zero		18-051
		3	DATE ISSUED
			APR 05 2018

4	DESCRIPTION OF GOOD
	“POSTECH PT-M-430 FAN-FREE MINI PC”
	<p>Based on the brochure submitted, subject article is a miniature processing unit for personal computers (PC) consisting of a central processing unit (CPU) (Intel Core Haswell I3 default 400SU, dual core, 1.7 GHz, 3M cache), internal memory (up to 8 Gb, double data rate three (DDR3L)), storage unit (2.5 inch hard disk drive (HDD)/ solid state drive (SSD)), and providing support to Windows 7, 8, and 10 and Linux operating systems (OS). It is housed in an aluminium case, with an overall dimension of 155 mm x 127 mm x 48 mm and weighs 1.0 kg. Power is supplied via power adapter (12 V, 3 A) through the built-in direct current (DC) jack. Subject article is capable of accepting connections via the following ports: High-Definition Multimedia Interface (HDMI), Recommended Standard (RS)-232, Registered Jack (RJ)-45, Universal Serial Bus (USB) 3.0, USB 2.0, and audio-in (microphone).</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.71 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, automatic data processing machines and units thereof. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, automatic data processing machines and units thereof. Automatic data processing machines are machines which, by logically interrelated operations performed in accordance with pre-established instructions (program), furnish data which can be used as such or, in some cases, serve in turn as data for other data processing operations. This heading also covers separately presented constituent units of automatic data processing systems described above.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8471.50.10, 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”.</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
	 

2018-04-025 P-9



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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 AHTN 8525.80.40 MFN – 1% ad valorem ACFTA – Zero	2 TCC (AR) NO.
	18-067
	3 DATE ISSUED
APR 05 2018	

4	DESCRIPTION OF GOOD	<p style="text-align: center;">“PANASONIC WV-CS584P DAY/NIGHT DOME CAMERA”</p> <p>Based on the brochure submitted, subject article is a dome-type closed circuit television (CCTV) camera designed to be remotely controlled. It captures live images in real time that can be viewed on a monitor. It can be installed on walls and ceilings, in various locations, for surveillance/security purposes. It has the following specifications:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">Image Sensor</td> <td colspan="2">¼ type interline transfer charge-coupled device (CCD)</td> </tr> <tr> <td>Effective Pixels (HxV)</td> <td colspan="2">976 x 494 National Television System Committee (NTSC), 976 x 582 Phase Alternating Line (PAL)</td> </tr> <tr> <td>Lens Zoom Ratio</td> <td colspan="2">36x (approx. 720x with digital zoom)</td> </tr> <tr> <td rowspan="3">Input/ Output</td> <td>Video Output</td> <td>1.0 V (p-p) 75 ohms</td> </tr> <tr> <td>Controller Interface</td> <td>Bayonet Neill–Concelman (BNC) connector</td> </tr> <tr> <td>External I/O Terminals</td> <td>Coaxial multiplex system, RS485</td> </tr> <tr> <td colspan="2">Power Source and Consumption</td> <td>4 inputs, 2 outputs 220-240 V AC, 50 Hz, 4.6 W</td> </tr> </table>		Image Sensor	¼ type interline transfer charge-coupled device (CCD)		Effective Pixels (HxV)	976 x 494 National Television System Committee (NTSC), 976 x 582 Phase Alternating Line (PAL)		Lens Zoom Ratio	36x (approx. 720x with digital zoom)		Input/ Output	Video Output	1.0 V (p-p) 75 ohms	Controller Interface	Bayonet Neill–Concelman (BNC) connector	External I/O Terminals	Coaxial multiplex system, RS485	Power Source and Consumption		4 inputs, 2 outputs 220-240 V AC, 50 Hz, 4.6 W
Image Sensor	¼ type interline transfer charge-coupled device (CCD)																					
Effective Pixels (HxV)	976 x 494 National Television System Committee (NTSC), 976 x 582 Phase Alternating Line (PAL)																					
Lens Zoom Ratio	36x (approx. 720x with digital zoom)																					
Input/ Output	Video Output	1.0 V (p-p) 75 ohms																				
	Controller Interface	Bayonet Neill–Concelman (BNC) connector																				
	External I/O Terminals	Coaxial multiplex system, RS485																				
Power Source and Consumption		4 inputs, 2 outputs 220-240 V AC, 50 Hz, 4.6 W																				



5 | REASONS FOR CLASSIFICATION

Heading 85.25 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, television cameras, digital cameras and video camera recorders. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group covers cameras that capture images and convert them into an electronic signal that is transmitted as a video image to a location outside the camera for viewing or remote recording (i.e., television cameras). The cameras of this heading capture an image by focusing the image onto a light-sensitive device, such as a complementary metal oxide semiconductor (CMOS) or charge-coupled device (CCD). The light-sensitive device sends an electrical representation of the images to be further processed into an analogue or digital record of the images. Television cameras may or may not have an incorporated device for remote control of lens and diaphragm as well as for remote control of the horizontal and vertical movement of the camera (e.g., television cameras for television studios or for reporting, those used for industrial or scientific purposes, in closed circuit television (surveillance) or for supervising traffic). These cameras do not have any inbuilt capability of recording images.

In view thereof, subject article is classified under AHTN 2017 subheading 8525.80.40, 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”.

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

Signature of Marilou P. Mendoza
MARILOU P. MENDOZA
 Chairperson



2018-04-025 P.10



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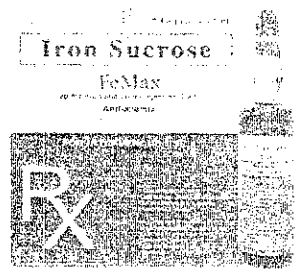
REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 3004.90.99 MFN – 5% ad valorem		18-074	
		3	DATE ISSUED
		APR 05 2018	

4	DESCRIPTION OF GOOD
<p align="center">“FEMAX (IRON SUCROSE) 20 mg/mL SOLUTION FOR INJECTION (I.V.)”</p> <p>Based on the brochure and certificate of product registration from the Food and Drug Administration (FDA) submitted, subject article is a sterile brown, aqueous complex composed of elemental iron, as active ingredient, with sodium hydroxide (for adjusting the pH for chemical stability) and water for injection, as excipients. Packed in 5 mL ampoules, it is indicated for the treatment of iron deficiency anemia in cases where there are clinical needs to deliver iron rapidly to iron stores, in patients who cannot tolerate oral iron therapy or who are non-compliant, and in active inflammatory bowel disease where oral preparations are ineffective. Subject article is to be administered by intravenous injection or by intravenous drip infusion and the dosage is determined by the haemoglobin level and body weight of the patient.</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 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, put up in measured doses or in forms such as tablets, ampoules, capsules, cachets, drops or pastilles, medicaments in the form of transdermal administration systems, or small quantities of powder, ready for taking as single doses for therapeutic or prophylactic use.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3004.90.99, with a Most Favoured Nation (MFN) rate of duty of 5% 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>	

FOR THE COMMISSION



MariLou P. Mendoza
MARILOU P. MENDOZA
Chairperson

2018-04-025 P 11




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.
	<p>AHTN 8703.22.59 MFN – 30% ad valorem ACFTA – 5% ad valorem</p>		<p>18-084</p>
		3	DATE ISSUED
			<p>APR 03 2018</p>

4	DESCRIPTION OF GOOD
	<p>“CHANGAN CS15”</p>
	<p>Based on the product specifications submitted, subject article is a two-wheel-driven, completely built-up (CBU) sports utility vehicle (SUV) with a gross vehicle weight of 1,585 kg. It is powered by a gasoline engine with cylinder capacity of 1,482 cc. Measuring 4,100 mm x 1,740 mm x 1,635 mm (LxWxH), subject article is designed for the transport of up to five (5) persons.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 87.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 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 (EN) 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, combination of an internal combustion piston engine and one or more electric motors, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8703.22.59, with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”.</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 18-00087</p>

2018-04-025 P-12



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 3301.90.90		18-098
	MFN - 3% ad valorem	3	DATE ISSUED
	AIFTA - 1% ad valorem (01 January - 30 December) / Zero (31 December)		APR 05 2018

4 DESCRIPTION OF GOOD

“BLACK PEPPER OLEORESIN”

Based on the material safety data sheet, technical data sheet, and sample submitted, subject article is a black pepper oleoresin obtained by solvent extraction of the dry unripe berries of *Piper nigrum L.* (family: *Piperaceae*). It is in the form of olive green viscous liquid with the characteristic pungent aroma of black pepper. Subject article is packed in 20 kg blue jerrycans and is to be used as food flavouring.

5 REASONS FOR CLASSIFICATION

Heading 33.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, extracted oleoresins. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that extracted oleoresins, also known in trade as “prepared oleoresins” or “spice oleoresins”, are obtained from natural cellular raw plant materials (usually spices or aromatic plants), either by organic solvent extraction or by super-critical fluid extraction. These extracts contain volatile odoriferous principles (e.g., essential oils) and non-volatile flavouring principles (e.g., resins, fatty oils, pungency constituents), which define the characteristic odour or flavour of the spice or aromatic plant. The essential oil content of these extracted oleoresins varies considerably depending on the spice or aromatic plant. These products are used principally as flavouring agents in the food industry.

In view thereof, subject article is classified under AHTN 2017 subheading 3301.90.90, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem, and ASEAN-India Free Trade Area (AIFTA) rates of duty of 1% ad valorem from 01 January to 30 December 2018 and zero from 31 December 2018 and onwards, subject to submission of Certificate of Origin (CO) Form “AI”.

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

MARILOU P. MENDOZA
Chairperson



Republic of the Philippines
TARIFF COMMISSION



18-00103

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2018-04-025 7-13



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 AHTN 3002.15.00 MFN – 1% ad valorem	2	TCC (AR) NO. 18-070
	3	DATE ISSUED
	APR 05 2018	

4 | DESCRIPTION OF GOOD

“EPOTIN (ERYTHROPOIETIN ALFA) 4000 IU/ mL VIAL”

Based on the product literature submitted, subject article is a recombinant human erythropoietin alfa, also known as hematopoietin, used to treat anemia of end-stage renal disease for pre-dialysis and dialysis patients. It is purified from the growth medium of hamster ovary cells into which the human erythropoietin gene had been transfected and expressed. Imported in 4000 IU/ mL vials, subject article is administered either by intravenous or subcutaneous injection.

5 | REASONS FOR CLASSIFICATION

Heading 30.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading also covers interleukins, interferons (IFN), chemokines and certain tumor necrosis factors (TNF), growth factors (GF), hematopoietins and colony stimulating factors (CSF).

In view thereof, subject article is classified under AHTN 2017 subheading 3002.15.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

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

Signature of Marilou P. Mendoza
MARILOU P. MENDOZA
 Chairperson

