

2019-11-013



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

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MEMORANDUM

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

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

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

DATE : 22 November 2019

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863), the Tariff Commission issued Advance Rulings (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued 15-18 November 2019, for various imported articles, and the same were submitted and reviewed by the Office, summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2019 RATES OF DUTY
19-496	“WUZHENG TRICYCLE, MODEL: WK3B2622102”	8704.21.29	MFN – 30% Ad Valorem ACFTA – 5% Ad Valorem*
19-497	“WUZHENG TRICYCLE, MODEL: WE3B2523103”	8704.21.29	MFN – 30% Ad Valorem ACFTA – 5% Ad Valorem*

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DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA 1099

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19-498	"WUZHENG TRICYCLE, MODEL: WF3Y0020102"	8704.21.29	MFN – 30% Ad Valorem ACFTA – 5% Ad Valorem*
19-499	"WUZHENG TRICYCLE, MODEL: WF3B1020104"	8704.21.29	MFN – 30% Ad Valorem ACFTA – 5% Ad Valorem*
19-500	"WUZHENG TRICYCLE, MODEL: WF3Y0016102"	8704.21.29	MFN – 30% Ad Valorem ACFTA – 5% Ad Valorem*
19-518	"NESCAFÉ® GOLD INTENSE"	In-Quota: 2101.11.10A Out-Quota: 2101.11.10B	In-Quota: MFN - 30% Ad Valorem AKFTA – 5% Ad Valorem* ATIGA – Zero* Out-Quota: MFN - 45% Ad Valorem AKFTA – 5% Ad Valorem* ATIGA – Zero*
19-521	"AQUALON CMC 9M31XF"	3912.31.00	MFN – 3% Ad Valorem
19-523	"DIMODAN® HP-M"	3824.99.99	MFN – 3% Ad Valorem ATIGA – Zero*
19-524	"NESTEA® DARK TEA"	2101.20.20	MFN – 7% Ad Valorem

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DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
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19-525	"NOVOZYM® 26210"	3507.90.00	MFN – 3% Ad Valorem ATIGA – Zero*
19-526	"OLIGOSACCHARIDE 2-FUCOSYL-D- LACTOSE POWDER"	2940.00.00	MFN – 3% Ad Valorem
19-529	"DIMODAN® HP-C"	3824.99.99	MFN – 3% Ad Valorem ACFTA – Zero*
19-531	"Vitamin Premix Bev 8600 Wet Use Non- GMO"	2936.90.00	MFN – Zero ACFTA – Zero*
19-532	"TRI-CALCIUM PHOSPHATE"	2835.26.00	MFN – Zero
19-535	"COVI-OX® T-30 P EU"	2106.90.99	MFN – 7% Ad Valorem
19-539	"SPRUCE-PINE-FIR (SPF) PLYWOOD"	4412.39.00	MFN – 15% Ad Valorem ACFTA – Zero*
19-540	"DXN JUJUBE FRUITS CHINESE RED DATES"	0804.10.00	MFN – 3% Ad Valorem ATIGA – Zero*

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DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA 1099

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19-541	"CIFLOTRAM (TRIAMCINOLONE ACETONIDE)"	3004.32.90	MFN – 1% Ad Valorem ATIGA – Zero*
19-543	"EKATO FLUID AGITATOR, MODEL HWL 2100 N"	8438.80.91	MFN – 3% Ad Valorem
<i>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</i>			

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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REPUBLIC OF THE PHILIPPINES
BUREAU OF CUSTOMS
OFFICE OF THE DEPUTY COMMISSIONER
ASSESSMENT & OPERATIONS COORDINATING GROUP
RECEIVED
BY: [Signature]
DATE: 20 NOV 2019
TIME: 4:35

TCOC Ref. No. 19-125

20 November 2019

BUREAU OF CUSTOMS
RECEIVED
IMPORT & ASSESSMENT SERVICE
BY: [Signature]
DATE: 11/29/19
TIME: 11:25am

BUREAU OF CUSTOMS
MESSAGE CENTER
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NOV 20 2019
BY: [Signature] TIME: 1:35

COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Port Area, Manila



BOC-09-08953

Dear **Commissioner Guerrero**:

Pursuant to the provisions of Section 1603(f) of the *Customs Modernization and Tariff Act* (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (*Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation of Goods*), this Commission is pleased to furnish your good Office with original copies of nineteen (19) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 19-496, 19-497, 19-498, 19-499, 19-500, 19-518, 19-521, 19-523, 19-524, 19-525, 19-526, 19-529, 19-531, 19-532, 19-535, 19-539, 19-540, 19-541, and 19-543, issued by this Commission from 15 November to 18 November 2019.

Thank you.

Very truly yours,

[Signature]
ERNESTO L. ALBANO
Commissioner
Officer-in-Charge

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	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8704.21.29 MFN - 30% ad valorem ACFTA - 5% ad valorem		19-496
		3	DATE ISSUED
			NOV 15 2019

4 DESCRIPTION OF GOOD

“WUZHENG TRICYCLE, MODEL: WK3B2622102”

Based on the technical information submitted, subject article is a three-wheeled vehicle consisting of a chassis fitted with hydraulic dumper, reverse gear, differential, and a steering system. It is designed for the transport of goods and is for use on highways too. To be imported as a completely built-up (CBU) unit, subject article has the following specifications:

Engine capacity and fuel type	1,194 cc; Diesel
Overall dimension (LxWxH) (mm)	3,875 x 1,430 x 1,390
Cargo dimension (LxWxH) (mm)	2,200 x 1,300 x 420
Gross vehicle weight (kg)	3,245
Rated payload (kg)	2,000
Seating capacity	1
Maximum speed (km/h)	50



5 REASONS FOR CLASSIFICATION

Heading 87.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers motor vehicles for the transport of goods. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading also covers lightweight three-wheeled vehicles such as those fitted with motorcycle engine and wheels, etc. which, by virtue of their mechanical structure, possess the characteristics of conventional motor cars, that is motor car type steering system or both reverse gear and differential.

In view thereof, subject article is classified under AHTN 2017 subheading 8704.21.29, 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”.

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

Handwritten signature of Marilou P. Mendoza

MARILOU P. MENDOZA
Chairperson



Republic of the Philippines
TARIFF COMMISSION



19-00460



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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 2019 RATE/S OF IMPORT DUTY AHTN 8704.21.29 MFN - 30% ad valorem ACFTA - 5% ad valorem	2 TCC (AR) NO. 19-497
	3 DATE ISSUED NOV 15 2019

4 DESCRIPTION OF GOOD

“WUZHENG TRICYCLE, MODEL: WE3B2523103”

Based on the technical information submitted, subject article is a three-wheeled vehicle consisting of a chassis fitted with hydraulic dumper, reverse gear, differential, and a steering system. It is designed for the transport of goods and is for use on highways too. To be imported as a completely built-up (CBU) unit, subject article has the following specifications:

Engine capacity and fuel type	1,194 cc; Diesel
Overall dimension (LxWxH) (mm)	4,050 x 1,580 x 1,930
Cargo dimension (LxWxH) (mm)	2,300 x 1,500 x (380+350)
Gross vehicle weight (kg)	4,350
Rated payload (kg)	3,000
Seating capacity	2
Maximum speed (km/h)	50



5 REASONS FOR CLASSIFICATION

Heading 87.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers motor vehicles for the transport of goods. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading also covers lightweight three-wheeled vehicles such as those fitted with motorcycle engine and wheels, etc. which, by virtue of their mechanical structure, possess the characteristics of conventional motor cars, that is motor car type steering system or both reverse gear and differential.

In view thereof, subject article is classified under AHTN 2017 subheading 8704.21.29, 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”.

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

Handwritten signature of Marilou P. Mendoza

MARILOU P. MENDOZA
Chairperson



Republic of the Philippines
TARIFF COMMISSION



19-00461



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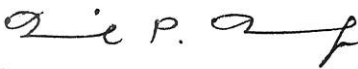
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY AHTN 8704.21.29 MFN - 30% ad valorem ACFTA - 5% ad valorem	2 TCC (AR) NO. 19-498
	3 DATE ISSUED NOV 15 2019

4 DESCRIPTION OF GOOD “WUZHENG TRICYCLE, MODEL: WF3Y0020102” <p>Based on the technical information submitted, subject article is a three-wheeled vehicle consisting of a chassis fitted with hydraulic dumper, reverse gear, differential, and a steering system. It is designed for the transport of goods and is for use on highways too. To be imported as a completely built-up (CBU) unit, subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td>Engine capacity and fuel type</td> <td>996 cc; Diesel</td> </tr> <tr> <td>Overall dimension (LxWxH) (mm)</td> <td>3,850 x 1,495 x 1,490</td> </tr> <tr> <td>Cargo dimension (LxWxH) (mm)</td> <td>2,000 x 1,350 x (360+150)</td> </tr> <tr> <td>Gross vehicle weight (kg)</td> <td>2,345</td> </tr> <tr> <td>Rated payload (kg)</td> <td>1,500</td> </tr> <tr> <td>Seating capacity</td> <td>1</td> </tr> <tr> <td>Maximum speed (km/h)</td> <td>50</td> </tr> </table> 	Engine capacity and fuel type	996 cc; Diesel	Overall dimension (LxWxH) (mm)	3,850 x 1,495 x 1,490	Cargo dimension (LxWxH) (mm)	2,000 x 1,350 x (360+150)	Gross vehicle weight (kg)	2,345	Rated payload (kg)	1,500	Seating capacity	1	Maximum speed (km/h)	50
Engine capacity and fuel type	996 cc; Diesel													
Overall dimension (LxWxH) (mm)	3,850 x 1,495 x 1,490													
Cargo dimension (LxWxH) (mm)	2,000 x 1,350 x (360+150)													
Gross vehicle weight (kg)	2,345													
Rated payload (kg)	1,500													
Seating capacity	1													
Maximum speed (km/h)	50													

5 REASONS FOR CLASSIFICATION <p>Heading 87.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers motor vehicles for the transport of goods. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading also covers lightweight three-wheeled vehicles such as those fitted with motorcycle engine and wheels, etc. which, by virtue of their mechanical structure, possess the characteristics of conventional motor cars, that is motor car type steering system or both reverse gear and differential.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8704.21.29, 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> <div style="display: flex; justify-content: space-between; align-items: flex-end; margin-top: 20px;"> <div style="text-align: center;">   </div> <div style="text-align: center;"> <p>FOR THE COMMISSION</p>  <p>MARILOU P. MENDOZA Chairperson</p> </div> </div>
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REPUBLIC OF THE PHILIPPINES

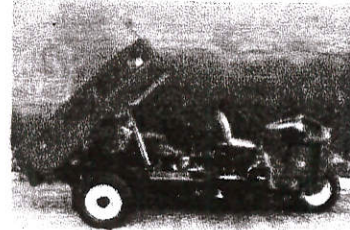
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8704.21.29 MFN - 30% ad valorem ACFTA - 5% ad valorem		19-499
		3	DATE ISSUED
			NOV 15 2019.

4	DESCRIPTION OF GOOD														
	“WUZHENG TRICYCLE, MODEL: WF3B1020104”														
	<p>Based on the technical information submitted, subject article is a three-wheeled vehicle consisting of a chassis fitted with hydraulic dumper, reverse gear, differential, and a steering system. It is designed for the transport of goods and is for use on highways too. To be imported as a completely built-up (CBU) unit, subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 40%;">Engine capacity and fuel type</td> <td>996 cc; Diesel</td> </tr> <tr> <td>Overall dimension (LxWxH) (mm)</td> <td>3,450 x 1,380 x 1,390</td> </tr> <tr> <td>Cargo dimension (LxWxH) (mm)</td> <td>1,800 x 1,300 x 350</td> </tr> <tr> <td>Gross vehicle weight (kg)</td> <td>1,895</td> </tr> <tr> <td>Rated payload (kg)</td> <td>1,000</td> </tr> <tr> <td>Seating capacity</td> <td>1</td> </tr> <tr> <td>Maximum speed (km/h)</td> <td>50</td> </tr> </table>	Engine capacity and fuel type	996 cc; Diesel	Overall dimension (LxWxH) (mm)	3,450 x 1,380 x 1,390	Cargo dimension (LxWxH) (mm)	1,800 x 1,300 x 350	Gross vehicle weight (kg)	1,895	Rated payload (kg)	1,000	Seating capacity	1	Maximum speed (km/h)	50
Engine capacity and fuel type	996 cc; Diesel														
Overall dimension (LxWxH) (mm)	3,450 x 1,380 x 1,390														
Cargo dimension (LxWxH) (mm)	1,800 x 1,300 x 350														
Gross vehicle weight (kg)	1,895														
Rated payload (kg)	1,000														
Seating capacity	1														
Maximum speed (km/h)	50														



5	REASONS FOR CLASSIFICATION
	<p>Heading 87.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers motor vehicles for the transport of goods. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading also covers lightweight three-wheeled vehicles such as those fitted with motorcycle engine and wheels, etc. which, by virtue of their mechanical structure, possess the characteristics of conventional motor cars, that is motor car type steering system or both reverse gear and differential.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8704.21.29, 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>Handwritten signature</i></p> <p>MARILOU P. MENDOZA Chairperson</p>



Republic of the Philippines
TARIFF COMMISSION



19-00463



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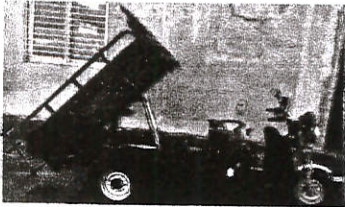
REPUBLIC OF THE PHILIPPINES



TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2 TCC (AR) NO.
AHTN 8704.21.29 MFN - 30% ad valorem ACFTA - 5% ad valorem	19-500
	3 DATE ISSUED
	NOV 15 2019

4	DESCRIPTION OF GOOD														
“WUZHENG TRICYCLE, MODEL: WF3Y0016102”															
<p>Based on the technical information submitted, subject article is a three-wheeled vehicle consisting of a chassis fitted with hydraulic dumper, reverse gear, differential, and a steering system. It is designed for the transport of goods and is for use on highways too. To be imported as a completely built-up (CBU) unit, subject article has the following specifications:</p>															
															
<table border="1" style="width: 100%;"> <tr> <td>Engine capacity and fuel type</td> <td>604 cc; Diesel</td> </tr> <tr> <td>Overall dimension (LxWxH) (mm)</td> <td>3,150 x 1,100 x 1,380</td> </tr> <tr> <td>Cargo dimension (LxWxH) (mm)</td> <td>1,600 x 1,100 x (330+140)</td> </tr> <tr> <td>Gross vehicle weight (kg)</td> <td>1,425</td> </tr> <tr> <td>Rated payload (kg)</td> <td>750</td> </tr> <tr> <td>Seating capacity</td> <td>1</td> </tr> <tr> <td>Maximum speed (km/h)</td> <td>50</td> </tr> </table>	Engine capacity and fuel type	604 cc; Diesel	Overall dimension (LxWxH) (mm)	3,150 x 1,100 x 1,380	Cargo dimension (LxWxH) (mm)	1,600 x 1,100 x (330+140)	Gross vehicle weight (kg)	1,425	Rated payload (kg)	750	Seating capacity	1	Maximum speed (km/h)	50	
Engine capacity and fuel type	604 cc; Diesel														
Overall dimension (LxWxH) (mm)	3,150 x 1,100 x 1,380														
Cargo dimension (LxWxH) (mm)	1,600 x 1,100 x (330+140)														
Gross vehicle weight (kg)	1,425														
Rated payload (kg)	750														
Seating capacity	1														
Maximum speed (km/h)	50														

5	REASONS FOR CLASSIFICATION
<p>Heading 87.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers motor vehicles for the transport of goods. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading also covers lightweight three-wheeled vehicles such as those fitted with motorcycle engine and wheels, etc. which, by virtue of their mechanical structure, possess the characteristics of conventional motor cars, that is motor car type steering system or both reverse gear and differential.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8704.21.29, 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>Handwritten signature</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
 19-00464	



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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 2019 RATE/S OF IMPORT DUTY		2	TCC (AR) NO.	
	AHTN	In-Quota 2101.11.10A		Out-Quota 2101.11.10B	19-518
	MFN	30% ad valorem	45% ad valorem	3	DATE ISSUED
	AKFTA	5% ad valorem	5% ad valorem		NOV 15 2019
ATIGA	Zero	Zero			

4 DESCRIPTION OF GOOD

“NESCAFÉ® GOLD INTENSE”

Based on the product specifications, manufacturing process flowchart and sample submitted, subject article consists of freeze-dried, soluble coffee granules, made from a blend of Arabica and Robusta coffee beans, and blended with roasted, ground coffee beans. Subject article is packed in 50-g, 100-g or 200-g glass jars.



5 REASONS FOR CLASSIFICATION

Heading 21.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, coffee extracts, essences and concentrates. These may be made from real coffee (whether or not caffeine has been removed) or from a mixture of real coffee and coffee substitutes in any proportion. They may be in liquid or powder form, usually highly concentrated. This group includes products known as instant coffee. This is coffee which has been brewed and dehydrated or brewed and then frozen and dried by vacuum.



In view thereof, subject article is classified under AHTN 2017 subheadings 2101.11.10A and 2101.11.10B, with in-quota and out-quota Most Favoured Nation (MFN) rates of duty of 30% and 45% ad valorem, respectively; ASEAN-Korea Free Trade Area (AKFTA) rates of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form “AK”; and ASEAN Trade in Goods Agreement (ATIGA) rates of duty of zero, subject to submission of 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

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MARILOU P. MENDOZA
Chairperson

19-00465



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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 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3912.31.00 MFN - 3% ad valorem		19-521
		3	DATE ISSUED
			NOV 15 2019

4 DESCRIPTION OF GOOD**"AQUALON CMC 9M31XF"**

Based on the manufacturing process flowchart, packing list, product specifications, and sample submitted, subject article is sodium carboxymethylcellulose (cellulose gum) in the form of a white powder. It is the sodium salt of carboxymethylcellulose produced from the alkalization of cellulose and etherification with monochloroacetic acid. Packed in 22.68-kg bags, subject article is used as a stabilizer in the manufacture of beverage mixes.

5 REASONS FOR CLASSIFICATION

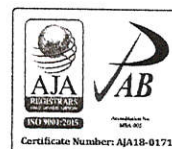
Heading 39.12 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, chemical derivatives of cellulose. This group includes chemical derivatives of cellulose which serve as a basis in the manufacture of plastics as well as for other purposes. The principal chemical derivatives of cellulose, whether or not plasticised, include, among others, cellulose ethers. The most important are carboxymethylcellulose, methylcellulose, and hydroxyethylcellulose. These are water-soluble and are used as thickeners or as glues. Other cellulose ethers of commercial importance include ethyl cellulose which is a lightweight plastics.

In view thereof, subject article is classified under AHTN 2017 subheading 3912.31.00, with a Most Favoured Nation (MFN) rate of duty of 3% 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

MARILOU P. MENDOZA
Chairperson



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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3824.99.99 MFN - 3% ad valorem ATIGA - Zero		19-523
		3	DATE ISSUED
			NOV 18 2019

4 DESCRIPTION OF GOOD

“DIMODAN® HP-M”

Based on the packing list, manufacturing process flowchart, product specifications, safety data sheet, and sample submitted, subject article is distilled monoglyceride in the form of cream-white fine beads. It is produced from edible, fully hydrogenated palm-based oil. Packed in 25-kg bags, subject article is used as an emulsifier in the manufacture of various food products, such as coffee whiteners, bread, margarine, pasta, caramels, and toffees.

5 REASONS FOR CLASSIFICATION

Heading 38.24 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (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.

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 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



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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 2019 RATE/S OF IMPORT DUTY AHTN 2101.20.20 MFN - 7% ad valorem	2 TCC (AR) NO. 19-524
	3 DATE ISSUED NOV 18 2019

4 DESCRIPTION OF GOOD “NESTEA® DARK TEA” Based on the product specifications submitted, subject article consists of spray-dried broken orange pekoe (BOP) black leaf tea (<i>Camellia sinensis</i>) extracts in powder form. Packed in 30-kg bags, it is to be used as raw material for preparation of iced tea mixes.

5 REASONS FOR CLASSIFICATION <p>Heading 21.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, tea or maté extracts, essences and concentrates. These may be made from real tea or maté or from a mixture of real tea or maté and tea or maté substitutes in any proportion.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2101.20.20, 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 style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>Mari Lou P. Mendoza</i></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</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	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3507.90.00 MFN - 3% ad valorem ATIGA - Zero		19-525
		3	DATE ISSUED
			NOV 15 2019

4 DESCRIPTION OF GOOD

“NOVOZYM® 26210”

Based on the product composition, packing list, product specifications, safety data sheet, and sample submitted, subject article is an enzyme preparation in the form of a yellow to light-brown liquid. It consists of water, potassium sorbate (preservative), sucrose and sodium chloride (stabilizers), and alpha-amylase (enzyme concentrate) derived from *Bacillus licheniformis*. Packed in 30-kg jerry cans, subject article is used as a biocatalyst in food manufacturing to convert food ingredients into simple sugars.

5 REASONS FOR CLASSIFICATION

Heading 35.07 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, prepared enzymes not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes prepared enzymes obtained by further dilution of enzymatic concentrates or by intermixing isolated enzymes or enzymatic concentrates. Preparations with substances added, which render them suitable for specific purposes, are also included in this heading, provided they are not covered by a more specific heading in the Nomenclature.

In view thereof, subject article is classified under AHTN 2017 subheading 3507.90.00, 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”.

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



19-00467



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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

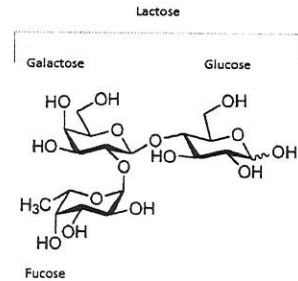
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2940.00.00 MFN - 3% ad valorem		19-526
		3	DATE ISSUED
			NOV 18 2019

4 DESCRIPTION OF GOOD

“OLIGOSACCHARIDE 2-FUCOSYL-D-LACTOSE POWDER”

Based on the manufacturing process flowchart, packing list, certificate of analysis, product specifications, and sample submitted, subject article is pure 2'-O-fucosyllactose in the form of white to off-white powder. It is a human milk oligosaccharide consisting of galactose, glucose, and fucose. It is produced from the fermentation reaction between lactose, sucrose, other nutrients, and processing aids. Packed in 20-kg bags, subject article is used as a sweetener in the manufacture of powdered milk drinks.



5 REASONS FOR CLASSIFICATION

Note 1(a) to Chapter 29 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemically defined organic compounds, whether or not containing impurities.

Heading 29.40 of the AHTN 2017 covers, among others, sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers only chemically pure sugars. The term "sugars" covers monosaccharides, disaccharides and oligosaccharides. Each saccharide unit must consist of at least four, but not more than eight, carbon atoms and, as a minimum, must contain a potential reducing carbonyl group (aldehydic or ketonic) and at least one asymmetric carbon atom bearing a hydroxyl group and a hydrogen atom.

In view thereof, subject article is classified under AHTN 2017 subheading 2940.00.00, with a Most Favoured Nation (MFN) rate of duty of 3% 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

Mari Lou P. Mendoza
MARILOU P. MENDOZA
Chairperson



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY AHTN 3824.99.99 MFN - 3% ad valorem ACFTA - Zero	2 TCC (AR) NO.
	19-529
	3 DATE ISSUED
NOV 18 2019	

4 | **DESCRIPTION OF GOOD**

“DIMODAN® HP-C”

Based on the packing list, product description catalog, raw material data form, production flowchart and sample submitted, subject article is distilled monoglyceride in the form of cream-white fine beads. It is produced from edible, fully hydrogenated palm-based oil. Packed in 25-kg heavy-duty bags, subject article is used as an emulsifier in the manufacture of various food products such as bread, margarine, liquid coffee whiteners, and pasta products.

5 | **REASONS FOR CLASSIFICATION**

Heading 38.24 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (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.

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-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

MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson



Republic of the Philippines
TARIFF COMMISSION



19-00473



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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2936.90.00 MFN - Zero ACFTA - Zero		19-531
		3	DATE ISSUED
			NOV 18 2019

4 DESCRIPTION OF GOOD

“Vitamin Premix Bev 8600 Wet Use Non-GMO”

Based on the product specifications and process flowchart submitted, subject article is a vitamin preparation in the form of fine granular powder. It consists of niacin, Vitamins B₂, B₆, B₁₂, and D₃, with maltodextrin as carrier. Packed in a 25-kg aluminum-laminated bag inside a rigid cardboard box, subject article is used as an ingredient in the manufacture of ready-to-drink (RTD) beverages.

5 REASONS FOR CLASSIFICATION

Heading 29.36 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes among others, intermixtures of vitamins, of provitamins or of concentrates, such as, for instance, natural concentrates of vitamins A and D in various proportions, to which an additional quantity of vitamin A or D has been added subsequently. The products of this heading may be stabilised for the purposes of preservation or transport among others, by adsorbing on appropriate substances (e.g., silicic acid), provided that the quantity added or the processing in no case exceeds that necessary for their preservation or transport and that the addition or processing does not alter the character of the basic product and render it particularly suitable for specific use rather than for general use.

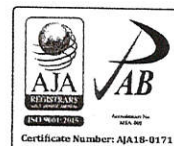
In view thereof, subject article is classified under AHTN 2017 subheading 2936.90.00 with a Most Favoured Nation (MFN) rate of duty of zero and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.

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

MARILOU P. MENDOZA
Chairperson



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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2017 AHTN CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
		19-532	
		3	DATE ISSUED
		NOV 15 2019	

4	DESCRIPTION OF GOOD
“TRI-CALCIUM PHOSPHATE”	
<p>Based on the ingredient declaration, packing list, manufacturing process flow chart and sample submitted, subject article is pure tri-calcium phosphate in the form of white powder. It is obtained from the chemical reaction of phosphoric acid (H₃PO₄) and lime wash, followed by separation (centrifuge), drying and milling. Subject article is packed in 25-kg bags and is used as an anti-caking agent in beverages.</p>	

5	REASONS FOR CLASSIFICATION
<p>Note 1 (a) to Chapter 28 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemical elements and separate chemically defined compounds, whether or not containing impurities.</p> <p>Heading 28.35 of the AHTN 2017 covers, among others, phosphinates (hypophosphites), phosphonates (phosphites) and phosphates. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers calcium phosphates.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2835.26.00, with a Most Favoured Nation (MFN) rate of duty of zero.</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>	



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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 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2106.90.99 MFN - 7% ad valorem		19-535
		3	DATE ISSUED
			NOV 18 2019

4 DESCRIPTION OF GOOD

“COVI-OX® T-30 P EU”

Based on the packing list, compositional information, manufacturing flowchart, and sample submitted, subject article is a light-orange fine powder consisting of tocopherol-rich extract, sun flower oil, and gum Arabic (carrier). It is produced by extracting crude tocopherols from vegetable oil deodorizer distillates followed by purification, standardization, and spray-drying. Packed in 20-kg fibreboard boxes, subject article is a food-grade antioxidant premix used as an ingredient in the manufacture of cereal products.

5 REASONS FOR CLASSIFICATION

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 provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.).

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.

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]

MARILOU P. MENDOZA
Chairperson



Republic of the Philippines
TARIFF COMMISSION



19-00475





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2017 AHTN CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 4412.39.00 MFN – 15% ad valorem ACFTA – Zero		19-539
		3	DATE ISSUED
			NOV 15 2019

4	DESCRIPTION OF GOOD												
	“SPRUCE-PINE-FIR (SPF) PLYWOOD”												
	<p>Based on the material composition data and pictures submitted, subject article is a laminated wood measuring 2,440 mm x 1,220 mm x 4.2 mm (L x W x T). It consists of three (3) layers of sheets of coniferous wood glued and pressed to each other with thicknesses as follows:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Wood Specie</th> <th>Thickness (mm)</th> <th>Material Percentage (%)</th> </tr> </thead> <tbody> <tr> <td>Spruce wood veneer (outer layer)</td> <td style="text-align: center;">0.75</td> <td style="text-align: center;">20</td> </tr> <tr> <td>Pine wood (inner layer)</td> <td style="text-align: center;">2.70</td> <td style="text-align: center;">60</td> </tr> <tr> <td>Fir wood veneer (outer layer)</td> <td style="text-align: center;">0.75</td> <td style="text-align: center;">20</td> </tr> </tbody> </table> <p>Subject article is used in a wide range of structural, interior, and exterior applications.</p>	Wood Specie	Thickness (mm)	Material Percentage (%)	Spruce wood veneer (outer layer)	0.75	20	Pine wood (inner layer)	2.70	60	Fir wood veneer (outer layer)	0.75	20
Wood Specie	Thickness (mm)	Material Percentage (%)											
Spruce wood veneer (outer layer)	0.75	20											
Pine wood (inner layer)	2.70	60											
Fir wood veneer (outer layer)	0.75	20											
5	REASONS FOR CLASSIFICATION												
	<p>Heading 44.12 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers plywood, veneered panels and similar laminated wood. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers plywood consisting of three or more sheets of wood glued and pressed one on the other and generally disposed so that the grains of successive layers are at an angle; this gives the panels greater strength and, by compensating shrinkage, reduces warping. Each component sheet is known as a “ply” and plywood is usually formed of an odd number of plies, the middle ply being called the “core”.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 4412.39.00, with a Most Favoured Nation (MFN) rate of duty of 15% <i>ad valorem</i> 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> <p>MARILOU P. MENDOZA Chairperson</p>												
	<p>Republic of the Philippines TARIFF COMMISSION</p> <p>19-00469</p>												



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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

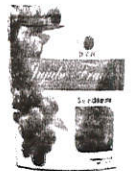
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 0804.10.00 MFN - 3% ad valorem ATIGA - Zero		19-540
		3	DATE ISSUED
			NOV 18 2019

4 DESCRIPTION OF GOOD

“DXN JUJUBE FRUITS CHINESE RED DATES”

Based on the product specifications, manufacturing flowchart, and sample submitted, subject article is oven-dried seedless jujube (red dates) packed in a 300-g tetrapack for retail sale. It can be consumed directly or added to food preparations such as desserts.



5 REASONS FOR CLASSIFICATION

The Harmonized System (HS) General Explanatory Notes (EN) to Chapter 08 state that this Chapter covers fruit, nuts and peel of citrus fruit or melons (including watermelons), generally intended for human consumption (whether as presented or after processing). They may be dried (including dehydrated, evaporated or freeze-dried), among others. The Chapter also includes dried fruit (e.g., dates and prunes), the exterior of which may be covered with a deposit of dried natural sugar thus giving the fruit an appearance somewhat similar to that of the crystallised fruit of heading 20.06.

Heading 08.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.

In view thereof, subject article is classified under AHTN 2017 subheading 0804.10.00, 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”.

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

MARILOU P. MENDOZA
Chairperson



2019-11-013 p. 23



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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 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3004.32.90 MFN - 1% ad valorem ATIGA - Zero		19-541
		3	DATE ISSUED
			NOV 15 2019

4 DESCRIPTION OF GOOD

“CIFLOTRAM (TRIAMCINOLONE ACETONIDE)”

Based on the product medical insert and certificate of product registration from the Food and Drug Administration (FDA) submitted, subject article is a sterile suspension of triamcinolone acetonide (a synthetic corticosteroid) for intramuscular and intra-articular injection. It contains, per ml of suspension, 40 mg triamcinolone acetonide as the active ingredient. Packed in 5-ml USP Type 1 amber glass vials, it is used as a hormone antagonist for the treatment of endocrine disorders, rheumatic disorders, collagen disorders, dermatologic diseases, gastrointestinal diseases, and respiratory diseases, among others.

5 REASONS FOR CLASSIFICATION

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. The heading applies to such single doses whether in bulk, in packings for retail sale, etc.

In view thereof, subject article is classified under AHTN 2017 subheading 3004.32.90 with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem 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

MARILOU P. MENDOZA
Chairperson



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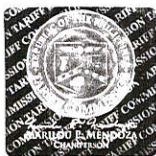
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TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8438.80.91 MFN - 3% ad valorem		19-543
		3	DATE ISSUED
			NOV 18 2019

4	DESCRIPTION OF GOOD						
	“EKATO FLUID AGITATOR, MODEL: HWL 2100 N”						
	Based on the technical specifications submitted, subject article is a fluid agitator to be used for the mixing of food-grade oils (e.g., fatty acids and coconut oil). To be imported disassembled, subject article consists of a motor and gearbox, and components made from stainless steel, including shaft, bearing and support, three (3) 4-bladed impeller, and fastening bolts. It has the following specifications:						
	<table border="1"> <tr> <td colspan="2">Electrical Motor</td> </tr> <tr> <td>Nominal Power (kW)</td> <td style="text-align: center;">55</td> </tr> <tr> <td>Nominal Speed (rpm)</td> <td style="text-align: center;">1778</td> </tr> </table>	Electrical Motor		Nominal Power (kW)	55	Nominal Speed (rpm)	1778
Electrical Motor							
Nominal Power (kW)	55						
Nominal Speed (rpm)	1778						

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.38 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink (whether for immediate consumption or preserving, and whether for human or animal consumption). This heading also includes machines for industrial or commercial use, of a type used in restaurants or similar establishments.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8438.80.91, with a Most Favoured Nation (MFN) rate of duty of 3% <i>ad valorem</i>.</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>[Signature]</i></p> <p>MARILOU P. MENDOZA Chairperson</p>



Republic of the Philippines
TARIFF COMMISSION



19-00477

