

**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 : 21 January 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 14-15 January 2020, 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	2020 RATES OF DUTY
19-579	“SAMSUNG 4.0 HP FLOOR STANDING AIRCONDITIONER, MODEL: AF36MV1MAEENTC”	8415.10.10	MFN – 10% Ad Valorem ACFTA – 5% Ad Valorem* AKFTA – 5% Ad Valorem* ATIGA – Zero*
19-604	“SMEG SIDE BY SIDE REFRIGERATOR, MODEL: SBS660X6”	8418.10.19	MFN – 10% Ad Valorem AKFTA – Zero*



19-605	“SMEG SIDE BY SIDE REFRIGERATOR, MODEL: SBS662X6”	8418.10.19	MFN – 10% Ad Valorem AKFTA – Zero*
19-614	“NESCAFE AROMATICO (500 grams)”	In-Quota 0901.21.10A Out-Quota 0901.21.10B	In-Quota MFN – 40% Ad Valorem ATIGA – Zero* Out -Quota MFN – 40% Ad Valorem ATIGA – Zero*
19-645	“OIL MIX 120”	1517.90.69	MFN – 15% Ad Valorem ATIGA – Zero*
19-649	“ACETIC ACID GLACIAL 99% (FOOD GRADE)”	2915.21.00	MFN – 3% Ad Valorem ATIGA – Zero*
19-652	“CISCO WEBEX [®] BOARD 85, MODEL: CS-BOARD85S-G-K9”	8517.62.59	MFN – Zero
19-653	“CISCO WEBEX [™] BOARD 70 S, MODEL: CS-BOARD70S-G-K9”	8517.62.59	MFN – Zero



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

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19-654	“CISCO WEBEX™ ROOM 70 G2, MODEL: CS-ROOM70DG2-K9”	8517.62.59	MFN – Zero
19-655	“CISCO® DX80, MODEL: CP-DX80-K9=”	8517.62.59	MFN – Zero
19-658	“GUARDICATE™”	3824.99.99	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

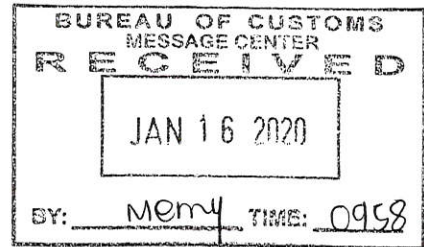


BOC-09-10368

TCOC Ref. No. 20-009

15 January 2020

COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Port Area, Manila



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 eleven (11) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 19-579, 19-604, 19-605, 19-614, 19-645, 19-649, 19-652, 19-653, 19-654, 19-655, and 19-658, issued by this Commission from 14 January 2020 to 15 January 2020.

Thank you.

Very truly yours,

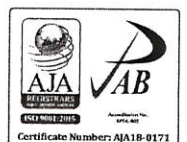
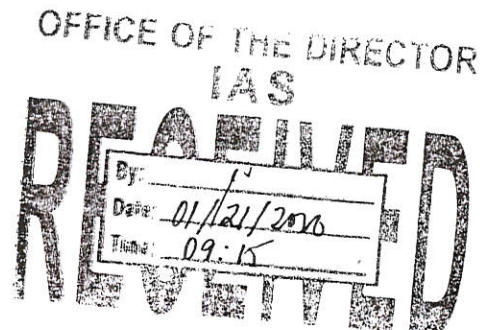
Mari Lou P. Mendoza
MARILOU P. MENDOZA
Chairperson



Done
17 JAN 2020
2334

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 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8415.10.10 MFN – 10% ad valorem ACFTA – 5% ad valorem AKFTA – 5% ad valorem ATIGA – Zero		19-579
		3	DATE ISSUED
			JAN 15 2020

4 DESCRIPTION OF GOOD

**“SAMSUNG 4.0 HP FLOOR STANDING AIRCONDITIONER,
MODEL: AF36MV1MAEENTC”**

Based on the product specifications submitted, subject article is a “split-system” type air conditioning machine consisting of an indoor and an outdoor unit. The floor standing indoor unit houses the electric motor- driven fan, evaporator, and temperature sensor while the outdoor unit houses the compressor, condenser, and expansion valve. These units are to be connected to each other by electric wiring and tubing. Subject article has the following specifications:

Cooling Capacity (kW)	10.02
Refrigerant Type	R410-A
Power Consumption (W)	3,800
Electrical Rating	1 Φ , 220-240 V, 50/60 Hz

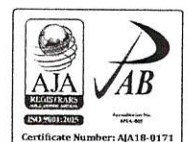


(indoor unit)

5 REASONS FOR CLASSIFICATION

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, among others, offices, homes, and public halls.

Furthermore, the EN to Subheading 8415.10 state that this subheading covers air conditioning machines of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or “split-system”. The “split-system” type air conditioners are ductless and utilize a separate evaporator for each area to be air conditioned (e.g., each room). The indoor heat exchanger unit may be mounted in various locations, for example, in a wall or window, or on a ceiling or floor.



ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

2	TCC (AR) NO.
19-579	

In view thereof, subject article is classified under AHTN 2017 subheading 8415.10.10, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; ASEAN-China Free Trade Area (ACFTA) and ASEAN-Korea Free Trade Area (AKFTA) rates of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Forms "E" and "AK", respectively; and ASEAN Trade in Goods Agreement (ATIGA) rate 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



Mari Lou P. Mendoza
MARILOU P. MENDOZA
Chairperson



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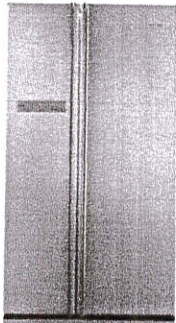
REPUBLIC OF THE PHILIPPINES



TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8418.10.19 MFN - 10% ad valorem AKFTA - Zero		19-604
		3	DATE ISSUED
			JAN 15 2020

4	DESCRIPTION OF GOOD						
	“SMEG SIDE BY SIDE REFRIGERATOR, MODEL: SBS660X6”						
	<p>Based on the brochure and technical specifications submitted, subject article is a compression-type combined refrigerator-freezer designed for household use. Fitted with two (2) separate external doors, it has the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="width: 60%;">Total Storage Volume (l)</td> <td style="text-align: center;">577</td> </tr> <tr> <td>Refrigerant</td> <td style="text-align: center;">R-600a</td> </tr> <tr> <td>Electrical connection rating (W)</td> <td style="text-align: center;">199</td> </tr> </table> <div style="text-align: right; margin-top: 10px;">  </div>	Total Storage Volume (l)	577	Refrigerant	R-600a	Electrical connection rating (W)	199
Total Storage Volume (l)	577						
Refrigerant	R-600a						
Electrical connection rating (W)	199						

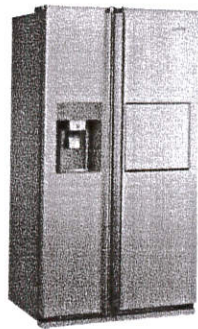
5	REASONS FOR CLASSIFICATION
	<p>Heading 84.18 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, refrigerators, freezers and other refrigerating or freezing equipment, electric or other. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the refrigerators and refrigerating equipment of this heading are in the main machines or assemblies of apparatus for the production, in a continuous cycle of operations, of low temperatures (in the region of 0 °C or less) at the active cooling element, by the absorption of the latent heat of evaporation of liquefied gases (e.g., ammonia, halogenated hydrocarbons), of volatile liquids or, in the case of certain marine types, of water.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8418.10.19, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; and ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AK”.</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="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p> <p><i>Handwritten signature</i></p> <p>MARILOU P. MENDOZA Chairperson</p> </div> <div style="text-align: center; margin-top: 20px;">   <p>20-00031</p> </div>




REPUBLIC OF THE PHILIPPINES

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

1	AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8418.10.19 MFN - 10% ad valorem AKFTA - Zero		19-605
		3	DATE ISSUED
			JAN 15 2020

4	DESCRIPTION OF GOOD						
	“SMEG SIDE BY SIDE REFRIGERATOR, MODEL: SBS662X6”						
	<p>Based on the brochure and technical specifications submitted, subject article is a compression-type combined refrigerator-freezer designed for household use. Fitted with two (2) separate external doors, it has the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="width: 60%;">Total Storage Volume (l)</td> <td style="text-align: center;">538</td> </tr> <tr> <td>Refrigerant</td> <td style="text-align: center;">R-600a</td> </tr> <tr> <td>Electrical connection rating (W)</td> <td style="text-align: center;">199</td> </tr> </table> <div style="text-align: right; margin-top: 10px;">  </div>	Total Storage Volume (l)	538	Refrigerant	R-600a	Electrical connection rating (W)	199
Total Storage Volume (l)	538						
Refrigerant	R-600a						
Electrical connection rating (W)	199						

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.18 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, refrigerators, freezers and other refrigerating or freezing equipment, electric or other. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the refrigerators and refrigerating equipment of this heading are in the main machines or assemblies of apparatus for the production, in a continuous cycle of operations, of low temperatures (in the region of 0 °C or less) at the active cooling element, by the absorption of the latent heat of evaporation of liquefied gases (e.g., ammonia, halogenated hydrocarbons), of volatile liquids or, in the case of certain marine types, of water.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8418.10.19, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; and ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AK”.</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="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p>  MARILOU P. MENDOZA Chairperson </div>





REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY		2	TCC (AR) NO.
				19-614
			3	DATE ISSUED
			JAN 15 2020	

4 DESCRIPTION OF GOOD

“NESCAFE AROMATICO (500 grams)”

Based on the certificate of ingredients, manufacturing process flowchart, packing list, and sample submitted, subject article is whole coffee beans made from green coffee beans which have undergone roasting to produce the characteristic flavor of coffee. Subject article is imported in 500-gram bags.

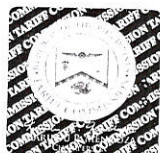
5 REASONS FOR CLASSIFICATION

Heading 09.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, coffee, whether or not roasted or decaffeinated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, roasted coffee (with or without caffeine content) whether or not ground.

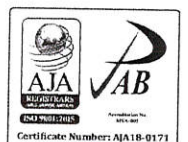
In view thereof, subject article is classified under AHTN 2017 subheadings 0901.21.10A and 0901.21.10B, with Most Favoured Nation (MFN) In-Quota and Out-Quota rates of duty of 40% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) In-Quota and Out-Quota rates of duty of zero, subject to submission 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 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1517.90.69 MFN - 15% ad valorem ATIGA - Zero		19-645
		3	DATE ISSUED
			JAN 15 2020

4	DESCRIPTION OF GOOD
	“OIL MIX 120”
	Based on the packing list, product composition declaration, process flowchart, and sample submitted, subject article is a mixture of vegetable oils in the form of yellow liquid. It consists of sunflower oil (predominant), coconut oil, and canola oil, among others. Packed in 190-kg drums, subject article is used as a source of fat in the manufacture of infant formula.

5	REASONS FOR CLASSIFICATION
	<p>Heading 15.17 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers margarine and other edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than those of heading 15.16. They are generally liquid or solid mixtures or preparations of, among others, different vegetable fats or oils or their fractions.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 1517.90.69, with a Most Favoured Nation (MFN) rate of duty of 15% 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 style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>Handwritten signature</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 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<p style="text-align: center;">AHTN 2915.21.00 MFN - 3% ad valorem ATIGA - Zero</p>		19-649	
		3	DATE ISSUED
		JAN 15 2020	

4	DESCRIPTION OF GOOD
“ACETIC ACID GLACIAL 99% (FOOD GRADE)”	
<p>Based on the packing list, product ingredients list, manufacturing process flowchart, and sample submitted, subject article is pure acetic acid in the form of clear liquid. It is produced from the reaction of methanol and carbon monoxide, followed by purification of the resulting raw acetic acid. Packed in 30-kg carboys, subject article is used as a raw material in the manufacture of food seasonings.</p>	

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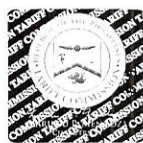
Note 1(a) to Chapter 29 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that except where the context otherwise requires, the headings of this chapter apply only to separate chemically defined organic compounds, whether or not containing impurities.

Heading 29.15 of the AHTN 2017 covers, among others, saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids, esters and salts, as well as the halogenated, sulphonated, nitrated or nitrosated derivatives (including compound derivatives) of any of these products. This includes, among others, acetic acid (CH₃COOH) and its salts and esters. Acetic acid is obtained by the dry distillation of wood, or synthetically. A very acid liquid with a characteristic and penetrating odour of vinegar caustic. When cold it solidifies into colourless crystals (glacial acetic acid). A solvent for phosphorus and sulphur and for many organic substances. Commercial acetic acid is slightly yellowish in colour, and has very often a slight empyreumatic odour. Used in the textile industry, in tanning, as a coagulant for latex, or for the manufacture of acetates, synthetic plasticisers, pharmaceutical products, etc.

In view thereof, subject article is classified under AHTN 2017 subheading 2915.21.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and an 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



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MARILOU P. MENDOZA
Chairperson





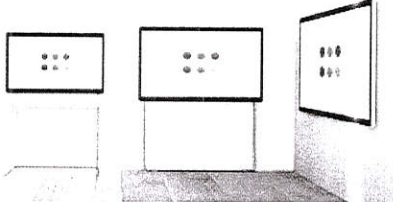
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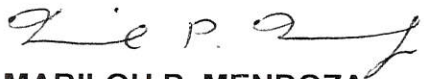
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY AHTN 8517.62.59 MFN - Zero	2 TCC (AR) NO. 19-652
	3 DATE ISSUED JAN 14 2020

4	DESCRIPTION OF GOOD <p style="text-align: center;">“CISCO WEBEX® BOARD 85, MODEL: CS-BOARD85S-G-K9”</p> <p>Based on the technical specifications submitted, subject article is a fully-integrated video conference unit consisting of a multi-touch 85-inch light-emitting diode (LED) display with an integrated 4K camera, twelve (12) microphone array, speakers, and white boarding pen. Its conference codec enables the transmission and reception of voice, video and other data through various wired or wireless network connections. Data received are displayed on the monitor for verbal communication (teleconferencing) and visual presentations (digital white board presentation). Subject article may be imported with optional floor stand, wall stand or wall mount fixtures.</p> <div style="text-align: right;">  </div>
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5	REASONS FOR CLASSIFICATION <p>Heading 85.17 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that other communication apparatus includes apparatus which allows for the connection to a wired or wireless communication network or the transmission or reception of speech or other sounds, images or other data within such a network.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8517.62.59, 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> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p>  MARILOU P. MENDOZA Chairperson </div>
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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

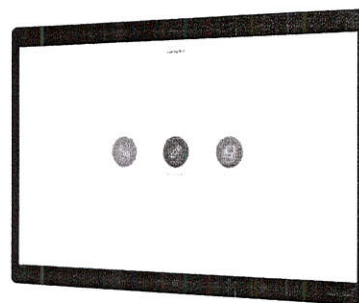
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8517.62.59		19-653
	MFN - Zero	3	DATE ISSUED
			JAN 15 2020

4 DESCRIPTION OF GOOD**“CISCO WEBEX™ BOARD 70 S, MODEL: CS-BOARD70S-G-K9”**

Based on the technical information submitted, subject article is a fully-integrated video conferencing unit consisting of a multi-touch 70-inch light-emitting diode (LED) display, 4K camera, twelve (12)-microphone array, voice-optimized speakers, and whiteboarding pen/stylus. It is designed to allow the easy transmission and reception of voice, video, and other data through various wired or wireless network connections. Data received are displayed on the monitor for video conferencing (teleconferencing) and visual content presentations. Subject article may also be included with mounting options such as wall mount and floor stand (free-standing or wall-secured) fixtures.

**5 REASONS FOR CLASSIFICATION**

Heading 85.17 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that other communication apparatus includes apparatus which allows for the connection to a wired or wireless communication network or the transmission or reception of speech or other sounds, images or other data within such a network.

In view thereof, subject article is classified under AHTN 2017 subheading 8517.62.59, 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

MARILOU P. MENDOZA
Chairperson



2C 00036





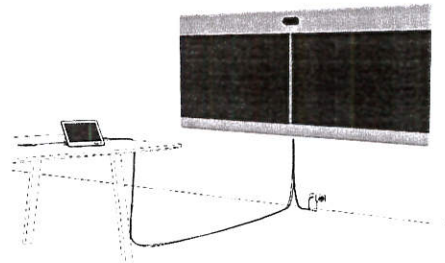
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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1	AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8517.62.59 MFN - Zero		19-654
		3	DATE ISSUED
			JAN 15 2020

4	DESCRIPTION OF GOOD
	“CISCO WEBEX™ ROOM 70 G2, MODEL: CS-ROOM70DG2-K9”
	<p>Based on the technical information submitted, subject article is an all-in-one video conferencing system consisting of an integrated video conference unit [dual 70-inch light-emitting diode (LED) screens, quad camera, six (6)-microphone array, twelve (12) loudspeakers, and embedded codec], a Touch 10 controller, two (2) external microphones, and cables (HDMI, LAN, and power). The embedded codec enables the transmission and reception of voice, video, and other data through various wired or wireless network connections. Data received are displayed on the monitor for video conferencing (teleconferencing) and visual content presentations. Subject article may also be included with mounting options such as wall mount and floor stand (free-standing or wall-secured) fixtures.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 85.17 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that other communication apparatus includes apparatus which allows for the connection to a wired or wireless communication network or the transmission or reception of speech or other sounds, images or other data within such a network.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8517.62.59, 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>
	  20-00037






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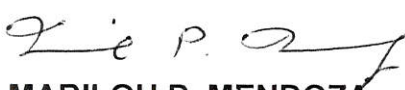
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY AHTN 8517.62.59 MFN - Zero	2 TCC (AR) NO. 19-655
	3 DATE ISSUED JAN 14 2020

4 DESCRIPTION OF GOOD “CISCO® DX80, MODEL: CP-DX80-K9=” <p>Based on the technical specifications submitted, subject article is a fully-integrated video conference unit consisting of a multi-touch 23-inch light-emitting diode (LED) display with integrated camera, microphones, and loudspeaker. Its conference codec enables the transmission and reception of voice, video and other data through various wired or wireless network connections. Data received are displayed on the monitor and there is a life-like virtual collaboration experience between the participants in a teleconference. Subject article may be imported with optional mounting kit adapter, floor stand, or wall mount fixtures.</p>	
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5 REASONS FOR CLASSIFICATION <p>Heading 85.17 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that other communication apparatus includes apparatus which allows for the connection to a wired or wireless communication network or the transmission or reception of speech or other sounds, images or other data within such a network.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8517.62.59, 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>  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 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3824.99.99 MFN - 3% ad valorem		19-658
		3	DATE ISSUED
			JAN 15 2020

4 DESCRIPTION OF GOOD

“GUARDICATE™”

Based on the certificate of product registration from the Bureau of Animal Industry (BAI), certificate of formulation, product labels, manufacturing process flowchart, product specifications, safety data sheet, and sample submitted, subject article is a feed acidifier in the form of white powder. It consists of lactic acid, silicon dioxide, hydrated sodium calcium aluminosilicate, and propionic acid, among others. Packed in 5-kg, 10-kg, and 25-kg bags, subject article is to be added to animal feeds at a rate of 4 kg per ton of feed, as a source of lactic acid that acidifies the swine feed.

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 or other preparations are either mixtures (of which emulsions and dispersions are special forms) or occasionally solutions. Aqueous solutions of the chemical products of Chapter 28 or 29 remain classified within those Chapters, but solutions of these products in solvents other than water are, apart from a few exceptions, excluded therefrom and accordingly fall to be treated as preparations of this heading. 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.

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

