



**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 :** 27 February 2020

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 31 January – 14 February 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	2019/2020 RATES OF DUTY
19-607	“MALTODEXTRIN (GLUCOSE SYRUP POWDER) DE37-41”	1702.30.10	MFN – 3% Ad Valorem AANZFTA – Zero* ACFTA – Zero*
19-609	“FLAVOR MILK CREAM 84283-71”	3302.10.90	MFN – 1% Ad Valorem ATIGA – Zero*
19-623	“EGG CREAM FLAVOUR (POWDER)”	3302.10.90	MFN – 1% Ad Valorem ATIGA – Zero* PH-EFTA FTA (CHE/LIE) – Zero*
20-017	“FOREVA® LFC 50/80/100 and 150”	6815.10.99	MFN – 5% Ad Valorem



20-021	“AIR TRAP B, PART CODE: W1299-8DV10”	3926.90.99B	MFN – 15% Ad Valorem ATIGA – Zero*
20-026	“SPACER”	3926.90.99B	MFN – 15% Ad Valorem PJEPA – Zero* AJCEPA – Zero*
20-027	“STEEL BASE PLATE & NNS PLATE”	7326.90.99	MFN – 15% Ad Valorem PJEPA – Zero* AJCEPA – Zero*
20-028	“NNS STEEL BAR ROD”	7215.90.90	MFN – 7% Ad Valorem AJCEPA – Zero* PJEPA – Zero*
20-029	“WIRE ROPE WITH TURNBUCKLE”	7312.10.99	MFN – 15% Ad Valorem AJCEPA – Zero* PJEPA – Zero*
20-031	“CETRALIZER”	7326.90.99	MFN – 15% Ad Valorem AJCEPA – Zero* PJEPA – Zero*
20-034	“KARRY YOYO (Q22L)”	8702.90.80	MFN – 20% Ad Valorem ACFTA – 5% Ad Valorem*
20-036	“MILKPROMAX 18/18”	2309.90.20	MFN – Zero*
<b>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</b>			

**For your information, guidance and strict compliance.**

**CC: COMMISSIONER OF CUSTOMS**



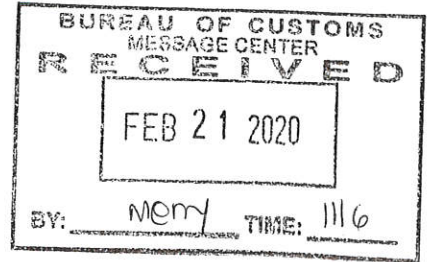
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REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

TCOC Ref. No. 20-019

18 February 2020

**COMMISSIONER REY LEONARDO GUERRERO**  
Bureau of Customs  
Port Area, Manila



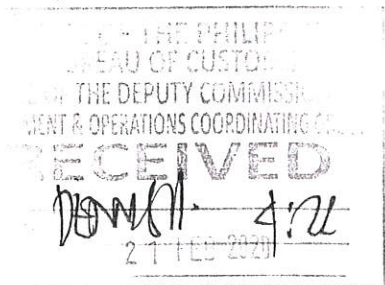
Dear **Commissioner Guerrero**:

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 twelve (12) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 19-607, 19-609, 19-623, 20-017, 20-021, 20-026, 20-027, 20-028, 20-029, 20-031, 20-034, and 20-036 issued by this Commission from 31 January 2020 to 14 February 2020.

Thank you.

Very truly yours,

*Mari Lou P. Mendoza*  
**MARILOU P. MENDOZA**  
Chairperson



Encl: As stated.

cc: *The Secretary*  
Department of Finance  
Manila



CCC-20-02573







REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 1702.30.10</b> <b>MFN - 3% ad valorem</b> <b>AANZFTA - Zero</b> <b>ACFTA - Zero</b>		<b>19-607</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>FEB 14 2020</b>

**4 DESCRIPTION OF GOOD**

**“MALTODEXTRIN (GLUCOSE SYRUP POWDER) DE37-41”**

Based on the packing list, certificate of composition, product specifications, certificate of analysis, production process, and sample submitted, subject article is glucose in the form of white powder. It is produced by enzymatic hydrolysis of starch, followed by liquefaction, evaporation, and spray-drying. It has a dextrose equivalent value (DE) exceeding 20% and fructose content of less than 20% in the dry state. Packed in 25-kg bags, subject article is used as a bulking agent in the manufacture of powdered milk drink.

**5 REASONS FOR CLASSIFICATION**

Heading 17.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers other sugars in solid form, sugar syrups and also artificial honey and caramel. The principal sugars of this heading are, among others, glucose, which occurs naturally in fruits and honey. Together with an equal part of fructose it constitutes invert sugar. Commercial glucose is obtained by hydrolysing starch with acids and/or enzymes. It always contains, in addition to dextrose, a variable proportion of di-, tri- and other polysaccharides (maltose, maltotriose, etc.). It has a reducing sugar content, expressed as dextrose on the dry substance, of not less than 20%. It is usually in the form of a colourless, more or less viscous liquid or of lumps or cakes (glucose aggregates) or of an amorphous powder. It is used mainly in the food industry, in brewing, in tobacco fermentation and in pharmacy.

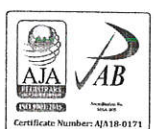
In view thereof, subject article is classified under AHTN 2017 subheading 1702.30.10, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem, and ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) and ASEAN-China Free Trade Area (ACFTA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “AANZ” and “E”, respectively.

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)

<b>1</b>	<b>AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3302.10.90</b> <b>MFN - 1% ad valorem</b> <b>ATIGA - Zero</b>		<b>19-609</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>JAN 31 2020</b>

**4 DESCRIPTION OF GOOD**

**“FLAVOR MILK CREAM 84283-71”**

Based on the packing list, ingredient listing, production flowchart, and sample submitted, subject article is a fine, light-yellow powder with a pleasant buttery odour. It contains nature-identical flavouring substance, corn maltodextrin, and modified waxy maize starch. Packed in 21-kg and 25-kg fiberboard boxes, subject article is used as a flavouring in the manufacture of powdered coffee mixes.

**5 REASONS FOR CLASSIFICATION**

Note 2 to Chapter 33 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that the expression “odoriferous substances” in heading 33.02 refers only to the substances of heading 33.01, to odoriferous constituents isolated from those substances or to synthetic aromatics.

Heading 33.02 of the AHTN 2017 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, mixtures of one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics) combined with added diluents or carriers such as vegetable oil, dextrose or starch, provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries (e.g., soap-making).

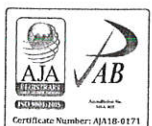
In view thereof, subject article is classified under AHTN 2017 subheading 3302.10.90, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to the submission of Certificate of Origin (CO) Form “D”.

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







REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3302.10.90</b> <b>MFN – 1% ad valorem</b> <b>ATIGA – Zero</b> <b>PH-EFTA FTA (CHE/LIE) - Zero</b>		<b>19-623</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>JAN 31 2020</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“EGG CREAM FLAVOUR (POWDER)”</b>
	<p>Based on the packing list, ingredient list, process flowchart, and sample submitted, subject article is a flavouring preparation in the form of a powder, consisting of waxy maize maltodextrin, nature-identical flavouring substances, modified waxy maize starch, and artificial flavouring substances. Packed in 25-kg bags, subject article is used as a raw material in the manufacture of powdered cereal milk drinks.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 33.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers mixtures of one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics) combined with added diluents or carriers such as vegetable oil, dextrose or starch provided they are of a kind used as raw materials in the perfumery, food or drink industries (e.g., in confectionery, food or drink flavourings) or in other industries.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3302.10.90, 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”, and Philippines-European Free Trade Association Free Trade Agreement (PH-EFTA FTA (CHE/LIE)) rate of duty of zero for Switzerland and Liechtenstein, subject to submission of an Origin Declaration.</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><b>MARILOU P. MENDOZA</b> Chairperson</p>
	  20-00060



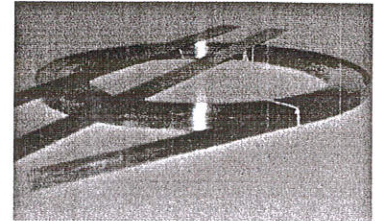
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REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

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

<b>1</b>	<b>AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 6815.10.99</b> <b>MFN - 5% ad valorem</b>		<b>20-017</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>FEB 12 2020</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“FOREVA® LFC 50/80/100 and 150”</b>
	<p>Based on the brochure and technical information submitted, subject article is a composite material made by pultrusion (pulling and extrusion) of carbon fibres impregnated with epoxy resin. It comes in rolls with widths of 50 mm, 80 mm, 100 mm and 150 mm and length of 250 linear meters. It is bonded with a resin (imported separately) onto the surface of a concrete structure as additional reinforcement. Subject article is designed for structural reinforcement applications (support for buildings, bridges, and other structures that are subject to static load).</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 68.15 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, <i>inter alia</i>, carbon fibres and articles of carbon fibres. Carbon fibres are commonly produced by carbonising organic polymers in filamentary forms. The products are used, for example, for reinforcement.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 6815.10.99, 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>
	<p>FOR THE COMMISSION</p>  <p><b>MARILOU P. MENDOZA</b> Chairperson</p>









REPUBLIC OF THE PHILIPPINES

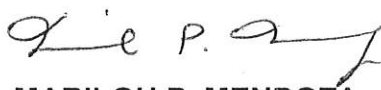


## TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3926.90.99B</b> <b>MFN - 15% ad valorem</b> <b>ATIGA - Zero</b>		<b>20-021</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>FEB 12 2020</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“AIR TRAP B, PART CODE: W1299-8DV10”</b>
	<p>Based on the technical specifications and sample submitted, subject article is a small cap-like fitting made of polypropylene. It is attached to the tub of a washing machine unit to prevent air from escaping from the tub and to serve as a mechanical buffer for the sensor that will send a signal to switch off the feeding valve when the desired water level is reached. Weighing 4.37 grams, subject article has overall dimensions of 34.8 mm x 16.5 mm (D x T).</p>
	 Bottom view  Top view

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 39.26 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers other articles of plastics and articles of other materials of headings 39.01 to 39.14. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers articles, not elsewhere specified or included, of plastics or of other materials of headings 39.01 to 39.14.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3926.90.99B, 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>FOR THE COMMISSION</p>  <b>MARILOU P. MENDOZA</b> Chairperson
	  Republic of the Philippines TARIFF COMMISSION 20-00076





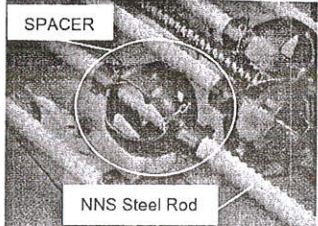
REPUBLIC OF THE PHILIPPINES

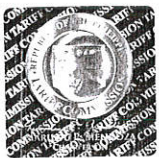

**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3926.90.99B</b> <b>MFN – 15% ad valorem</b> <b>PJEPA – Zero</b> <b>AJCEPA – Zero</b>		<b>20-026</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>FEB 13 2020</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“SPACER”</b></p> <p>Based on the brochure and technical information submitted, subject article is a high density polyethylene (HDPE) spacer. It is a component of a soil stabilization system (NONFRAME® Method) attached midway of an NNS steel rod to provide sufficient friction between the rod and grout.</p>
	

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 39.26 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers other articles of plastics and articles of other materials of headings 39.01 to 39.14. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers articles, not elsewhere specified or included, of plastics or of other materials of headings 39.01 to 39.14.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3926.90.99B, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem, and Philippines-Japan Economic Partnership Agreement (PJEPA) and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “JP” and “AJ”, respectively.</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 of Marilou P. Mendoza</i></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	 





REPUBLIC OF THE PHILIPPINES


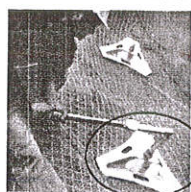
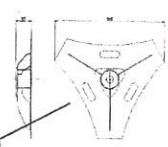
**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**


Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 7326.90.99</b> <b>MFN – 15% ad valorem</b> <b>PJEPA – Zero</b> <b>AJCEPA – Zero</b>		<b>20-027</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>FEB 13 2020</b>


<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“STEEL BASE PLATE &amp; NNS PLATE”</b></p> <p>Based on the brochure, structural drawing, and chemical composition submitted, subject articles are hot-dip zinc coated (HDZ55) steel plates conforming to Japan Industrial Standards (JIS) SS400 or STK400. The triangular STEEL BASE PLATE, with an approximate dimension of 680 mm x 680 mm x 95 mm, is to be fastened onto threaded rods by means of lock nuts. The square NNS PLATE, with dimension of 150 mm x 150 mm x 9 mm, is pre-drilled with a hole in the center to accommodate the threaded rods. Both steel plates provide support to the stability of the anchoring rods of a soil stabilization system (NONFRAME® Method).</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 73.26 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers other articles of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers all iron or steel articles obtained by forging or punching, by cutting or stamping or by other processes such as folding, assembling, welding, turning, milling or perforating other than articles included in the preceding headings of this Chapter or covered by Note 1 to Section XV or included in Chapter 82 or 83 or more specifically covered elsewhere in the Nomenclature.</p> <p>In view thereof, subject articles are classified under AHTN 2017 subheading 7326.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem, and Philippines-Japan Economic Partnership Agreement (PJEPA) and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “JP” and “AJ”, respectively.</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>

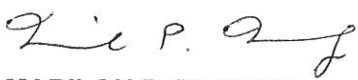


Republic of the Philippines  
**TARIFF COMMISSION**



20-00079

FOR THE COMMISSION



**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)

<b>1</b>	<b>AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<p><b>AHTN 7215.90.90</b>  <b>MFN - 7% ad valorem</b>  <b>AJCEPA - Zero</b>  <b>PJEPA - Zero</b></p>		<b>20-028</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>FEB 17 2020</b>

**4 DESCRIPTION OF GOOD**

**“NNS STEEL BAR ROD”**

Based on the technical specifications, product catalogue, and technical drawing submitted, subject article is a hot-rolled, galvanized, deformed non-alloy steel rod with helical ribs. It conforms to Japanese Industrial Standard (JIS) SD345 and has a diameter of 35.8 mm and length of 5 m. Together with the NNS steel coupler and spacer, subject article is used to provide lateral stability to a slope stabilization system (NONFRAME® Method).

**5 REASONS FOR CLASSIFICATION**

Heading 72.15 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers other bars and rods of iron or non-alloy steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers bars and rods other than those of heading 72.13 or 72.14. The bars and rods of this heading may have been subjected to working (such as drilling or sizing, or to further surface treatments than are allowed for products of heading 72.14, such as plating, coating, or, cladding), provided that they do not thereby assume the character of articles or of products falling within other headings.

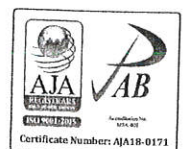
In view thereof, subject article is classified under AHTN 2017 subheading 7215.90.90, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem; and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) and Philippines-Japan Economic Partnership Agreement (PJEPA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “AJ” and “JP”, respectively.

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*  
**MARILOU P. MENDOZA**  
Chairperson





REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

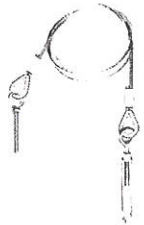
**ADVANCE RULING ON TARIFF CLASSIFICATION**  
Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY</b>	<p style="text-align: center;"><b>AHTN 7312.10.99</b>  <b>MFN - 15% ad valorem</b>  <b>AJCEPA - Zero</b>  <b>PJEPA - Zero</b></p>	<b>2</b>	<b>TCC (AR) NO.</b>
				<b>20-029</b>
			<b>3</b>	<b>DATE ISSUED</b>
			<b>FEB 12 2020</b>	

**4**    **DESCRIPTION OF GOOD**

**“WIRE ROPE WITH TURNBUCKLE”**

Based on the technical specifications, product catalogue, and technical drawing submitted, subject article is a stranded steel wire rope which terminate in loops (with thimble and ferrule). Both loops are also fitted with threaded eye bolts, with one bolt screwed in a turnbuckle. Plated with aluminum-zinc alloy, the rope has a diameter of 8 mm and length of 7 m. Subject article is to be used as a component of a slope stabilization system (NONFRAME® Method) to supply tension onto a base plate and hold it in place.



**5**    **REASONS FOR CLASSIFICATION**

Heading 73.12 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes such ropes, cables, bands, etc., whether or not they are cut to length, or fitted with hooks, spring hooks, swivels, rings, thimbles, clips, sockets, etc. (provided that they do not thereby assume the character of articles of other headings), or made up into single or multiple slings, strops, etc.

In view thereof, subject article is classified under AHTN 2017 subheading 7312.10.99, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem; and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) and Philippines-Japan Economic Partnership Agreement (PJEPA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “AJ” and “JP”, respectively.

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**

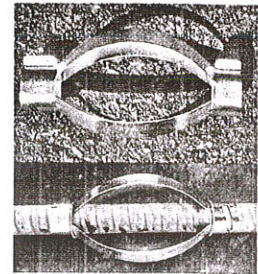
Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 7326.90.99</b> <b>MFN - 15% ad valorem</b> <b>AJCEPA - Zero</b> <b>PJEPA - Zero</b>		<b>20-031</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>FEB 14 2020</b>

**4 DESCRIPTION OF GOOD**

**“CENTRALIZER”**

Based on the brochure and technical information submitted, subject article is an electrogalvanized steel spacer conforming to JIS (Japan Industrial Standards) SK85 standards. Subject article is a component of a soil stabilization system (NONFRAME® Method) attached midway of an NNS steel rod to provide sufficient friction between the rod and grout.



**5 REASONS FOR CLASSIFICATION**

Heading 73.26 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers other articles of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all iron or steel articles obtained by forging or punching, by cutting or stamping or by other processes such as folding, assembling, welding, turning, milling or perforating other than articles included in the preceding headings of this Chapter or covered by Note 1 to Section XV or included in Chapter 82 or 83 or more specifically covered elsewhere in the Nomenclature.

In view thereof, subject article is classified under AHTN 2017 subheading 7326.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem, and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) and Philippines-Japan Economic Partnership Agreement (PJEPA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “AJ” and “JP”, respectively.

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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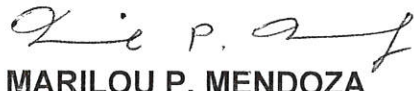


**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1 AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY</b>  <b>AHTN 8702.90.80</b> <b>MFN - 20% ad valorem</b> <b>ACFTA - 5% ad valorem</b>	<b>2 TCC (AR) NO.</b>  <b>20-034</b>
	<b>3 DATE ISSUED</b>  <b>FEB 14 2020</b>

<b>4 DESCRIPTION OF GOOD</b>  <b>“KARRY YOYO (Q22L)”</b>  Based on the technical information submitted, subject article is a completely built-up (CBU) minivan principally designed for the transport of persons. Subject article has the following specifications:													
<table border="1"> <tr> <td><b>Engine (displacement, fuel)</b></td> <td>1,251 cc, Gasoline</td> </tr> <tr> <td><b>Drive train</b></td> <td>Mid-engine, rear-wheel drive (MR)</td> </tr> <tr> <td><b>Overall dimension (LxWxH) (mm)</b></td> <td>4,015 x 1,607 x 1,908</td> </tr> <tr> <td><b>Gross vehicle weight (kg)</b></td> <td>2,075</td> </tr> <tr> <td><b>Seating capacity</b></td> <td>11 persons</td> </tr> <tr> <td><b>Available colors</b></td> <td>White, gray, silver, and gold</td> </tr> </table>	<b>Engine (displacement, fuel)</b>	1,251 cc, Gasoline	<b>Drive train</b>	Mid-engine, rear-wheel drive (MR)	<b>Overall dimension (LxWxH) (mm)</b>	4,015 x 1,607 x 1,908	<b>Gross vehicle weight (kg)</b>	2,075	<b>Seating capacity</b>	11 persons	<b>Available colors</b>	White, gray, silver, and gold	
<b>Engine (displacement, fuel)</b>	1,251 cc, Gasoline												
<b>Drive train</b>	Mid-engine, rear-wheel drive (MR)												
<b>Overall dimension (LxWxH) (mm)</b>	4,015 x 1,607 x 1,908												
<b>Gross vehicle weight (kg)</b>	2,075												
<b>Seating capacity</b>	11 persons												
<b>Available colors</b>	White, gray, silver, and gold												

<b>5 REASONS FOR CLASSIFICATION</b>
<p>Heading 87.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers motor vehicles for the transport of ten or more persons, including the driver. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all motor vehicles designed for the transport of ten persons or more (including the driver). The vehicles of this heading may have any type of motor (internal combustion piston engine, electric motor, 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 8702.90.80, with a Most Favoured Nation (MFN) rate of duty of 20% 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>
FOR THE COMMISSION   <b>MARILOU P. MENDOZA</b> Chairperson
  20-00082







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REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
AHTN 2309.90.20 MFN - Zero		20-036	
		<b>3</b>	<b>DATE ISSUED</b>
		FEB 13 2020	

**4 DESCRIPTION OF GOOD**

**“MILKPROMAX 18/18”**

Based on the product specifications and production process flowchart submitted, subject article is a free-flowing powder consisting of skimmed milk, vegetal (palm, coco, soya) and butyric fat, demineralized sweet powder, maltodextrin and sugar, protein serum, soya hydrolysate, hydrolyzed corn gluten, and pregelatinized starch. Packed in 25-kg bags, subject article is added to feeds of piglets and calves as a source of protein and fats and as a taste enhancer.

**5 REASONS FOR CLASSIFICATION**

Heading 23.09 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, preparations for supplementing (balancing) farm-produced feed (feed supplements). Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced animal diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients. Although, qualitatively, these preparations have much the same composition as those described in complete feed, they are distinguished by a relatively high content of one particular nutrient.

In view thereof, subject article is classified under AHTN 2017 subheading 2309.90.20, 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



*Mari Lou P. Mendoza*

**MARILOU P. MENDOZA**  
Chairperson

