

2019-05-004



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 :** May 06, 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 April 24-26, 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	2018 RATES OF DUTY
19-028	"BAJAJ RE 4S FI BODY"	8707.10.90	MFN – 10% Ad Valorem AIFTA – Zero*
19-081	"3M™ BLACK PRIVACY FILTERS"	9001.90.90	MFN – Zero
19-103	"BAIC 009 MINIBUS"	8702.10.99	MFN – 20% Ad Valorem ACFTA – 5% Ad Valorem*

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REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
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MANILA 1099

*[Handwritten Signature]*  
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19-112	"DIAMOND 1305"	3402.90.13	Export Duty - Zero
19-122	"UNITED PHAMAX-P 7500"	2941.90.00	MFN – 1% Ad Valorem ACFTA – Zero*
19-130	"UNITED SEPROLINE"	2935.90.00	MFN – 3% Ad Valorem ACFTA – 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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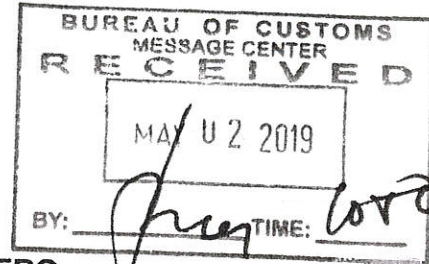


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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 19-067

30 April 2019



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



BOC-09-01694

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 six (6) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 19-028, 19-081, 19-103, 19-112, 19-122, and 19-130, issued by this Commission from 24 – 26 April 2019.

Thank you.

Very truly yours,

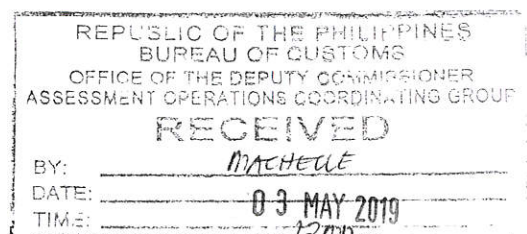
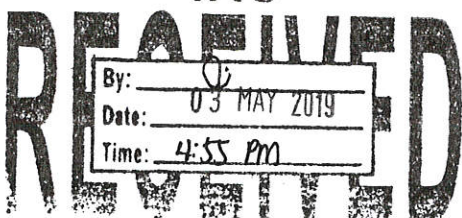
**MARILOU P. MENDOZA**  
Chairperson



Encl: As stated.

cc: *The Secretary*  
*Department of Finance*  
*Manila*

OFFICE OF THE DIRECTOR  
IAS



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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 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8707.10.90</b> <b>MFN - 10% ad valorem</b> <b>AFTA - Zero</b>		<b>19-028</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>APR 26 2019</b>

**4** | **DESCRIPTION OF GOOD**

**“BAJAJ RE 4S FI BODY”**

Based on the ocular inspection conducted and the technical information submitted, subject article refers to the body of a three-wheeled motor vehicle designed for the transport of up to four (4) persons, including the driver. It is made of steel materials and is to be imported fitted with seats, mats, seatbelts, lamps, mud guards, mud flaps, number plate, and hood frames. Subject article comes with a roof hood and mounting kits and has overall dimensions of 1,460 mm x 1,340 mm x 780 mm (LxWxH) with the hood unattached. The body is solely for BAJAJ RE 4S FI, a three-wheeled vehicle with reverse gear and differential.



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

Heading 87.07 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers a wide range of bodies for various types of vehicles (e.g., passenger vehicles, lorries (trucks) and special purpose vehicles). They are generally made of steel, lightweight alloys, wood or plastics. They may be completely equipped (e.g., with all their fittings and accessories such as dashboards, boots (trunks), seats and cushions, mats, luggage racks and electrical fittings).

In view thereof, subject article is classified under AHTN 2017 subheading 8707.10.90, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and ASEAN-India Free Trade Area (AFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AI”.

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

FOR THE COMMISSION

*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 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 9001.90.90</b> <b>MFN - Zero</b>		<b>19-081</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>APR 26 2019</b>

**4 DESCRIPTION OF GOOD**

**“3M™ BLACK PRIVACY FILTERS”**

Based on the brochure, technical information, and sample submitted, subject articles are screen filters for attachment to the screens of computers, laptops, tablets and other electronic mobile devices. These are made of multiple microscopic louvers embedded in polycarbonate or polyethylene terephthalate (PET) with antiglare coating. These are used for data privacy by preventing onlookers from seeing data on a computer or a mobile phone. Subject articles are to be imported in various sizes (diagonal measurement) depending on the display size of the electronic device.

Devices	Diagonal Size (inches)	
	Minimum	Maximum
Laptops	10.1	17.3
Monitors	15.0	43.0
Mobile devices/tablets	3.5	12.9

**5 REASONS FOR CLASSIFICATION**

Heading 90.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, optical elements of any material other than glass, whether or not optically worked, not permanently mounted. Optical elements are manufactured in such a way that they produce a required optical effect. An optical element does more than merely allow light (visible, ultraviolet or infrared) to pass through it, rather the passage of light must be altered in some way, for example, by being reflected, attenuated, filtered, diffracted, collimated, etc.

In view thereof, subject article is classified under AHTN 2017 subheading 9001.90.90, with a Most Favoured Nation (MFN) rate of duty of zero.

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

FOR THE COMMISSION



Republic of the Philippines  
TARIFF COMMISSION



19-00080

*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	2	TCC (AR) NO.
<p style="text-align: center;">AHTN 8702.10.99 MFN - 20% ad valorem ACFTA - 5% ad valorem</p>			19-103
		3	DATE ISSUED
		APR 24 2019	

4 DESCRIPTION OF GOOD

“BAIC 009 MINIBUS”

Based on the technical specifications submitted, subject article is a brand-new passenger van to be imported completely built-up (CBU). It has the following specifications:

Engine displacement and fuel type	2,499 cc, diesel
Drive train	Rear-wheel drive
Overall dimensions (L x W x H; mm)	5,490 x 1,880 x 2,285
Gross vehicle weight (kg)	3,450
Seating capacity	16



5 REASONS FOR CLASSIFICATION

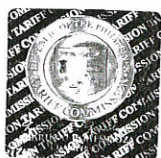
Heading 87.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers motor vehicles for the transport of ten or more persons, including the driver. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all motor vehicles designed for the transport of ten persons 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.).

In view thereof, subject article is classified under AHTN 2017 subheading 8702.10.99, 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”.

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

FOR THE COMMISSION

MARILOU P. MENDOZA  
Chairperson



Republic of the Philippines  
TARIFF COMMISSION



19-00075



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 EXPORT DUTY	2   TCC (AR) NO.
<p style="text-align: center;">AHTN 3402.90.13 Export Duty - Zero</p>	19-112
	3   DATE ISSUED
APR 26 2019	

4   DESCRIPTION OF GOOD
<p style="text-align: center;"><b>“DIAMOND 1305”</b></p> <p>Based on the product information, material safety data sheet, and sample submitted, subject article is a high-grade biodegradable acid cleaner and descaler. It is in the form of opaque to yellow-amber, slightly viscous liquid and is composed of phosphoric acid, hydrochloric acid, lactic acid, sodium lauryl ether sulfate, and water. Packed in 200-l plastic drums and 20-l plastic carboys, subject article is to be diluted with water before use to eliminate stubborn water scale, dirt, and rust deposits from all kinds of open- and closed-type metal equipment. Subject article can also be used as a household cleaner to clean toilets, tiles, air-conditioning coils, and other ceramic surfaces.</p>

5   REASONS FOR CLASSIFICATION
<p>Heading 34.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group comprises three categories of preparations, among others, cleaning or de-greasing preparations, not having a basis of soap or other organic surface-active agents. These include, among others, acid or alkaline cleaners specially formulated for cleaning sanitary ware, frying-pans, etc., e.g., those containing sodium hydrogen sulphate or a mixture of sodium hypochlorite and trisodium orthophosphate. This group of products may contain small quantities of soap or other surface-active agents.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3402.90.13.</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;"><b>MARILOU P. MENDOZA</b> Chairperson</p> <div style="display: flex; justify-content: space-between; align-items: center;">  <div style="text-align: center;">  <p>19-00077</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)

<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 2941.90.00</b> <b>MFN - 1% ad valorem</b> <b>ACFTA - Zero</b>		19-122
		<b>3</b>	<b>DATE ISSUED</b>
			APR 26 2019

**4 DESCRIPTION OF GOOD**

**“UNITED PHAMAX-P 7500”**

Based on the product label, certificate of product registration from the Bureau of Animal Industry (BAI), manufacturing process, and product composition submitted, subject article is a 75% tilmicosin phosphate (C<sub>46</sub>H<sub>83</sub>N<sub>2</sub>O<sub>17</sub>P), which is a macrolide antibiotic, produced from tylosin phosphate. It is in the form of light-yellow powder. Packed in 10-kg drums, subject article is to be added to swine feed at a rate of 353 g per ton of feed, for the prevention, treatment, and control of pneumonia caused by *Actinobacillus pleuropneumoniae*, *Mycoplasma hyosynoviae*, and *Pasteurella multocida*.

**5 REASONS FOR CLASSIFICATION**

Heading 29.41 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers antibiotics. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that antibiotics are substances secreted by living micro-organisms which have the effect of killing other micro-organisms or inhibiting their growth. They are used principally for their powerful inhibitory effect on pathogenic micro-organisms, particularly bacteria or fungi, or in some cases on neoplasms. They can be effective at a concentration of a few micrograms per ml in the blood. Antibiotics may consist of a single substance or a group of related substances, their chemical structure may or may not be known or be chemically defined. They are chemically diverse and include, among others, macrolides, e.g., erythromycin\*, amphotericin B, tylosin.

In view thereof, subject article is classified under AHTN 2017 subheading 2941.90.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.

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

FOR THE COMMISSION

*MariLou P. Mendoza*

**MARILOU P. MENDOZA**  
Chairperson



Republic of the Philippines  
TARIFF COMMISSION



19-00078



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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 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
<b>AHTN 2935.90.00</b> <b>MFN - 3% ad valorem</b> <b>ACFTA - Zero</b>		<b>19-130</b>	
		<b>3</b>	<b>DATE ISSUED</b>
		<b>APR 26 2019</b>	

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
<b>“UNITED SEPROLINE”</b>	
<p>Based on the product label, certificate of product registration from the Bureau of Animal Industry (BAI), process flowchart, and finished product specifications submitted, subject article is pure sulfaguanidine (C<sub>7</sub>H<sub>10</sub>N<sub>4</sub>O<sub>2</sub>S) in the form of a crystalline yellowish-white powder. Packed in 25-kg drums, subject article is to be added to swine feed at a rate of 0.1 to 0.2 gram per kilogram of feed twice a day, for the treatment of colibacillosis and salmonellosis in swine.</p>	

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
<p>Heading 29.35 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers sulphonamides. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that sulphonamides have the general formula (R<sup>1</sup>SO<sub>2</sub>NR<sup>2</sup>R<sup>3</sup>) where R<sup>1</sup> is an organic radical of varying complexity having a carbon atom directly attached to the SO<sub>2</sub> group and R<sup>2</sup> and R<sup>3</sup> are either: hydrogen, another atom or an inorganic or organic radical of varying complexity (including double bonds or rings). Many are used in medicine as powerful bactericides.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2935.90.00, 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”.</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><b>MARILOU P. MENDOZA</b> Chairperson</p>	
   <p>19-00079</p>	