

2019-05-014



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

Gas
MASTER COPY

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 14, 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 May 02-08, 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
19-070	"SMEG INDUCTION HOBS"	8516.60.90	MFN – 7% Ad Valorem
19-074	"SMEG THERMOVENTILATED OVENS, MODELS: SFR9300X, SF6390XPZE, AND SF6381X"	8516.60.90	MFN – 7% Ad Valorem

2019 - 05 - 014 P-2



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

Pipe
MASTER COPY

19-075	"SMEG THERMOVENTILATED OVEN, MODEL: SF64M3VS"	8516.60.90	MFN – 7% Ad Valorem
19-076	"SMEG FREE STANDING COOKER (WITH INDUCTION HOB AND OVEN"	8516.60.90	MFN – 7% Ad Valorem
19-102	"BAIC WARRIOR DOUBLE CAB"	8704.21.29	MFN – 30% Ad Valorem ACFTA – 5% Ad Valorem*
19-105	"MevaDec"	8480.60.00	MFN – 1% Ad Valorem
19-107	"SUPER-AIR FAN COIL UNIT, MODEL: FU-800"	8415.83.91	MFN – 15% Ad Valorem
19-108	"SUPER-AIR FAN COIL UNIT, MODEL: FU-1400"	8415.83.91	MFN – 15% Ad Valorem
19-111	"SUPER-AIR FAN COIL UNIT, MODEL: FU-400"	8415.83.91	MFN – 15% Ad Valorem

2019-05-014 P-3



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

MANILA 1099

BoC
MASTER COPY

19-114	"3M™ GOLD PRIVACY FILTERS"	9001.90.90	MFN – Zero
19-117	"BIOFOS®"	3824.99.99	MFN – 3% Ad Valorem
19-120	"HDPE N601H"	3901.20.00	MFN – 10% Ad Valorem
19-125	"UNITED PROFEN-C"	2941.40.00	MFN – 1% Ad Valorem ACFTA – Zero*
*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).			

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

2019-05-014 P.4



MASTERCOPY

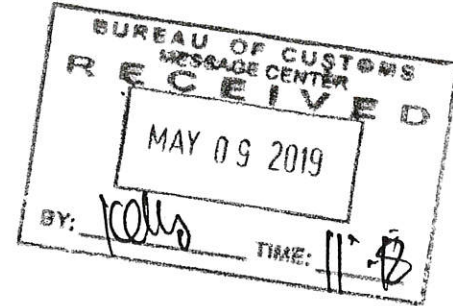
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 19-070

08 May 2019



BOC-09-01966



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 thirteen (13) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 19-070, 19-074, 19-075, 19-076, 19-102, 19-105, 19-107, 19-108, 19-111, 19-114, 19-117, 19-120, and 19-125, issued by this Commission from 02 – 08 May 2019.

Thank you.

Very truly yours,

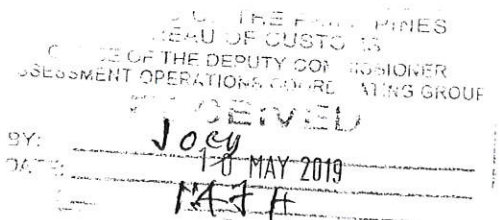
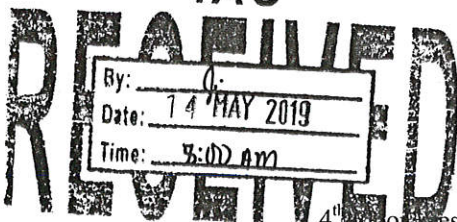
MARILOU P. MENDOZA
Chairperson



Encl: As stated.

cc: *The Secretary*
Department of Finance
Manila

OFFICE OF THE DIRECTOR
IAS



2019-05-014 P-5



MASTER COPY

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 8516.60.90 MFN - 7% ad valorem	2 TCC (AR) NO. 19-070
	3 DATE ISSUED MAY 08 2019

4 | **DESCRIPTION OF GOOD**

“SMEG INDUCTION HOBS”

Based on the brochure and technical information submitted, subject articles are domestic induction hobs made of ceramic glass, designed as alternative cooking appliances for gas stoves. Equipped with frontal controls for power levels, power boosters, protection controls, and child lock, subject articles have the following specifications:

Model	No. of cooking zone	Length (cm)	Electrical connection rating (W)
SI5952B	5	90	7,200
SI5643B	4	60	7,400
SI5322B	2	30	3,600
SI5632D	3	60	7,200
SI2M7953D	5	90	7,350
SIM561B	4	60	7,200

5 | **REASONS FOR CLASSIFICATION**

Heading 85.16 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, other electro-thermic appliances of a kind used for domestic purposes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group includes all electro-thermic machines and appliances provided they are normally used in the household. It includes, among others, other ovens and cookers, cooking plates, boiling rings, grillers and roasters (e.g., convection type, resistance type, infra-red, high frequency induction and combined gas-electric appliances).

In view thereof, subject articles are classified under AHTN 2017 subheading 8516.60.90, 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

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)

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8516.60.90 MFN - 7% ad valorem		19-074
		3	DATE ISSUED
			MAY 02 2019

4	DESCRIPTION OF GOOD																
	“SMEG THERMOVENTILATED OVENS, MODELS: SFR9300X, SF6390XPZE, AND SF6381X”																
	<p>Based on the brochure and technical information submitted, subject articles are electrically-operated domestic ovens equipped with heating element, grill element, fan, glass door, and mechanical/digital control system for cooking and heating food. Their specifications are:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 35%;">Model</th> <th style="width: 15%;">SFR9300X</th> <th style="width: 15%;">SF6390XPZE</th> <th style="width: 15%;">SF6381X</th> </tr> </thead> <tbody> <tr> <td>Net cavity volume (liters)</td> <td style="text-align: center;">77</td> <td style="text-align: center;">65</td> <td style="text-align: center;">70</td> </tr> <tr> <td>No. of cooking functions</td> <td style="text-align: center;">8</td> <td style="text-align: center;">10</td> <td style="text-align: center;">6</td> </tr> <tr> <td>Electrical connection rating (W)</td> <td style="text-align: center;">3,000</td> <td style="text-align: center;">3,000</td> <td style="text-align: center;">3,000</td> </tr> </tbody> </table>	Model	SFR9300X	SF6390XPZE	SF6381X	Net cavity volume (liters)	77	65	70	No. of cooking functions	8	10	6	Electrical connection rating (W)	3,000	3,000	3,000
Model	SFR9300X	SF6390XPZE	SF6381X														
Net cavity volume (liters)	77	65	70														
No. of cooking functions	8	10	6														
Electrical connection rating (W)	3,000	3,000	3,000														

5	REASONS FOR CLASSIFICATION
	<p>Heading 85.16 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, other electro-thermic appliances of a kind used for domestic purposes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group includes all electro-thermic machines and appliances provided they are normally used in the household. It includes, among others, other ovens and cookers, cooking plates, boiling rings, grillers and roasters (e.g., convection type, resistance type, infra-red, high frequency induction and combined gas-electric appliances).</p> <p>In view thereof, subject articles are classified under AHTN 2017 subheading 8516.60.90, 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>FOR THE COMMISSION</p> <p></p> <p>MARILOU P. MENDOZA Chairperson</p>
	<p>Republic of the Philippines TARIFF COMMISSION</p> <p>19-00082</p>



Republic of the Philippines
TARIFF COMMISSION



19-00082

2019_05-014 P. 7



MASTER COPY

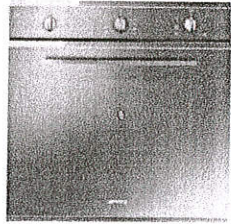
REPUBLIC OF THE PHILIPPINES

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 8516.60.90 MFN - 7% ad valorem		19-075
		3	DATE ISSUED
			MAY 02 2019

4	DESCRIPTION OF GOOD								
	“SMEG THERMOVENTILATED OVEN, MODEL: SF64M3VS”								
	<p>Based on the brochure and technical information submitted, subject article is an electrically-operated domestic oven equipped with heating element, grill element, fan, glass door, and electro-mechanical control system for cooking and heating food. Its specifications are:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>Net cavity volume (liters)</td> <td style="text-align: center;">70</td> </tr> <tr> <td>No. of cooking functions</td> <td style="text-align: center;">6</td> </tr> <tr> <td>Minimum/Maximum Temperature (°C)</td> <td style="text-align: center;">50/250</td> </tr> <tr> <td>Electrical connection rating (W)</td> <td style="text-align: center;">3,000</td> </tr> </table> <div style="text-align: right; margin-top: 10px;">  </div>	Net cavity volume (liters)	70	No. of cooking functions	6	Minimum/Maximum Temperature (°C)	50/250	Electrical connection rating (W)	3,000
Net cavity volume (liters)	70								
No. of cooking functions	6								
Minimum/Maximum Temperature (°C)	50/250								
Electrical connection rating (W)	3,000								

5	REASONS FOR CLASSIFICATION
	<p>Heading 85.16 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, other electro-thermic appliances of a kind used for domestic purposes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group includes all electro-thermic machines and appliances provided they are normally used in the household. It includes, among others, other ovens and cookers, cooking plates, boiling rings, grillers and roasters (e.g., convection type, resistance type, infra-red, high frequency induction and combined gas-electric appliances).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8516.60.90, 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> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p> </div>



2019-05-014 P-9



MD
MASTER COPY

REPUBLIC OF THE PHILIPPINES

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

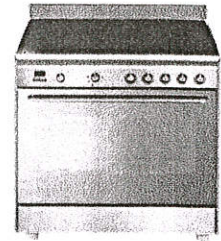
1 AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY AHTN 8516.60.90 MFN - 7% ad valorem	2 TCC (AR) NO. 19-076
	3 DATE ISSUED MAY 02 2019

4 | DESCRIPTION OF GOOD

**SMEG FREE STANDING COOKER (WITH INDUCTION HOB AND OVEN),
MODEL: CG90IX9**

Based on the brochure and technical information submitted, subject article is an electrically-operated domestic cooker composed of induction hob and a multifunctional oven. Equipped with five (5) induction cooking zones made of ceramic glass, three (3) glass doors, 5-rack/tray support frame shelf, control panel, and storage compartment, subject article has the following specifications:

Oven gross capacity (l)	129
Grill element (W)	1,700
Large grill (W)	2,900
Temperature (°C)	50 - 260
Electrical connection rating (W)	13,600
Accessories included	Scraper, rotisserie, oven grid with back stop, and 40-mm deep tray



5 | REASONS FOR CLASSIFICATION

Heading 85.16 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, other electro-thermic appliances of a kind used for domestic purposes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group includes all electro-thermic machines and appliances provided they are normally used in the household. It includes, among others, other ovens and cookers, cooking plates, boiling rings, grillers and roasters (e.g., convection type, resistance type, infra-red, high frequency induction and combined gas-electric appliances).

In view thereof, subject article is classified under AHTN 2017 subheading 8516.60.90, 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

MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson



Republic of the Philippines
TARIFF COMMISSION



19-00084

2019-05-014 P-9



MASTER COPY

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	<p style="text-align: center;">AHTN 8704.21.29 MFN - 30% ad valorem ACFTA - 5% ad valorem</p>	2	TCC (AR) NO.
				19-102
			3	DATE ISSUED
			MAY 08 2019	

4 DESCRIPTION OF GOOD

“BAIC WARRIOR DOUBLE CAB”

Based on the technical information submitted, subject article is a pick-up vehicle designed with a double cab and an open truck bed with tailgate for the transport of goods. It is available in various colors (army-green, alpine-white, engineering-yellow, spave, blue, and matte-black) and is to be imported as a completely built-up (CBU) unit. Subject article has the following specifications:

Engine capacity and fuel type	2,771 cc, Diesel
Drive train	Rear-wheel drive
Overall dimension (LxWxH) (mm)	5,880 x 1,850 x 2,050
Gross vehicle weight (kg)	3,420
Seating capacity	5 persons
Dimension of truck bed (mm)	2,264 x 1,720 x 363
Capacity of truck bed (kg)	700



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 classification of certain motor vehicles in this heading is determined by certain features which indicate that the vehicles are designed for the transport of goods rather than for the transport of persons (heading 87.03). These features are especially helpful in determining the classification of motor vehicles, among others, presence of a separate cabin for the driver and passengers and a separate open platform with side panels and a drop-down tailgate (pick-up vehicles).

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

MARILOU P. MENDOZA
Chairperson



2019-05-014 P.10



Copy
MASTER COPY

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 8480.60.00 MFN - 1% ad valorem		19-105
		3	DATE ISSUED
			MAY 08 2019

4	DESCRIPTION OF GOOD
	“MevaDec”
	<p>Based on the brochure and specifications submitted, subject article is a system consisting of unassembled moulds made of light and sturdy aluminium panel frames, coated with plastic on the facing and its accessories. The panel frames have heights of 80 cm to 160 cm, and widths of 40 cm to 160 cm. The system includes the primary beam (80 cm to 270 cm), secondary beam (80 cm to 160 cm), compensation beam, assembly lock, beam stiffener, prop connector, safety claw, cleaning scraper, guard-railing post, swivel-joint coupler, swivel-type castor, and transport rack, among others. The moulds, assembled on-site, are used to fabricate concrete slabs for large structures. When the concrete hardens, the moulds are removed and can be used for another project.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.80 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that in general, the essential function of a mould is to retain the material in a predetermined shape while it sets; some moulds also exert a certain pressure on the material. The heading includes, among others, moulds for moulding concrete, cement or asbestos-cement goods (tubes, vats, paving stones, flags, chimney-pots, bannisters, architectural ornaments, wall, floor or roof slabs, etc.). Also moulds for making prefabricated construction elements of reinforced or prestressed concrete (window frames, parts of vaulting beams, railway sleepers, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8480.60.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	 

2019_05-014 P.11

MASTER COPY



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 8415.83.91 MFN - 15% ad valorem	2 TCC (AR) NO. 19-107
	3 DATE ISSUED MAY 08 2019

4 | **DESCRIPTION OF GOOD**

“SUPER-AIR FAN COIL UNIT, MODEL: FU-800”

Based on the technical specifications submitted, subject article is a fan coil unit consisting of a fan, evaporator coil, fan control switch, 3-speed fan motor, and air vent. The unit is to be connected to the supply and return pipes that carry either chilled or hot water as a cooling or heating source. Designed to be concealed in the ceiling as it circulates air and regulates temperature in closed spaces, subject article has the following specifications:

Cooling Capacity	Heating Capacity	Air Flow Rate	Water Flow Rate
8.32 kW	12.84 kW	23.00 m ³ /min	23.80 l/min

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. From the structural point of view, the air conditioning machines of this heading must therefore incorporate, in addition to the motor-driven fan or blower for circulating the air, at least, among others, a cold water coil or a refrigerator unit evaporator (either of which changes both the temperature and, by condensation, the humidity of the air). Air conditioning machines may be supplied with their means of heating or cooling from an external source.

In view thereof, subject article is classified under AHTN 2017 subheading 8415.83.91, with a Most Favoured Nation (MFN) rate of duty of 15% 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



Republic of the Philippines
TARIFF COMMISSION



19-00088

MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson

2019-05-014 P.12



P. Mendosa
MASTER COPY

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 8415.83.91		19-108	
MFN - 15% ad valorem		3	DATE ISSUED
		MAY 08 2019	

4 DESCRIPTION OF GOOD

“SUPER-AIR FAN COIL UNIT, MODEL: FU-1400”

Based on the technical specifications submitted, subject article is a fan coil unit consisting of a fan, evaporator coil, fan control switch, 3-speed fan motor, and air vent. The unit is to be connected to the supply and return pipes that carry either chilled or hot water as a cooling or heating source. Designed to be concealed in the ceiling as it circulates air and regulates temperature in closed spaces, subject article has the following specifications:

Cooling Capacity	Heating Capacity	Air Flow Rate	Water Flow Rate
13.14 kW	20.90 kW	40.83 m ³ /min	37.60 l/min

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. From the structural point of view, the air conditioning machines of this heading must therefore incorporate, in addition to the motor-driven fan or blower for circulating the air, at least, among others, a cold water coil or a refrigerator unit evaporator (either of which changes both the temperature and, by condensation, the humidity of the air). Air conditioning machines may be supplied with their means of heating or cooling from an external source.

In view thereof, subject article is classified under AHTN 2017 subheading 8415.83.91, with a Most Favoured Nation (MFN) rate of duty of 15% 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



Republic of the Philippines
TARIFF COMMISSION



19-00089

Mari Lou P. Mendoza
MARILOU P. MENDOZA
Chairperson

2019.05-014 P.13



Bill
MASTER COPY

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 8415.83.91 MFN - 15% ad valorem	2 TCC (AR) NO. 19-111
	3 DATE ISSUED MAY 08 2019

4 **DESCRIPTION OF GOOD**

“SUPER-AIR FAN COIL UNIT, MODEL: FU-400”

Based on the technical specifications submitted, subject article is a fan coil unit consisting of a fan, evaporator coil, fan control switch, 3-speed fan motor, and air vent. The unit is to be connected to the supply and return pipes that carry either chilled or hot water as a cooling or heating source. Designed to be concealed in the ceiling as it circulates air and regulates temperature in closed spaces, subject article has the following specifications:

Cooling Capacity	Heating Capacity	Air Flow Rate	Water Flow Rate
4.01 kW	6.86 kW	11.50 m ³ /min	11.50 l/min

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. From the structural point of view, the air conditioning machines of this heading must therefore incorporate, in addition to the motor-driven fan or blower for circulating the air, at least, among others, a cold water coil or a refrigerator unit evaporator (either of which changes both the temperature and, by condensation, the humidity of the air). Air conditioning machines may be supplied with their means of heating or cooling from an external source.

In view thereof, subject article is classified under AHTN 2017 subheading 8415.83.91, with a Most Favoured Nation (MFN) rate of duty of 15% 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



19-00090

2019-05-014 P.14



MASTER COPY

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 9001.90.90 MFN - Zero	2 TCC (AR) NO. 19-114
	3 DATE ISSUED MAY 08 2019

4 | **DESCRIPTION OF GOOD**

“3M™ GOLD PRIVACY FILTERS”

Based on the brochure and technical specifications submitted, subject articles are gold-colored transparent screen filters for attachment to the screens of computers and laptops. These are made of multiple microscopic louvres embedded in polycarbonate or polyethylene terephthalate (PET) with anti-glare coating. These are used for data privacy by preventing onlookers from seeing data on a computer or laptop. Subject articles are to be imported in sizes (diagonal measurement) ranging from 10.1 to 43.0 inches.

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 articles are 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

MARILOU P. MENDOZA
Chairperson



Republic of the Philippines
TARIFF COMMISSION



19-00091



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 3824.99.99 MFN - 3% ad valorem		19-117
		3	DATE ISSUED
			MAY 02 2019

4	DESCRIPTION OF GOOD
----------	----------------------------

“BIOFOS®”

Based on the certificate of feed product registration from the Bureau of Animal Industry (BAI), certificate of product composition, technical catalog, product information sheet, production process flowchart, photographs of packaging, and sample submitted, subject article is a feed grade monocalcium phosphate in the form of light-gray granules, with approximate composition of 63.0% monocalcium phosphate, 29.2% dicalcium phosphate, 0.05% tricalcium phosphate, and several other minerals. It is produced by reacting sulfuric acid with phosphate rock, treating the resulting phosphoric acid with silica compounds, and then mixing the defluorinated phosphoric acid with ground limestone (calcium carbonate), followed by drying and screening. Packed in 50-kg polypropylene woven sacks, subject article is used as a feed ingredient in swine, poultry, cattle, and aquaculture feeds as a source of phosphorus and calcium.

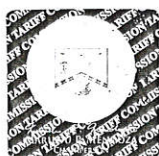
5	REASONS FOR CLASSIFICATION
----------	-----------------------------------

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.

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

2019-05-014 P.14



MASTER COPY

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 3901.20.00 MFN - 10% ad valorem	2	TCC (AR) NO.
				19-120
			3	DATE ISSUED
			MAY 02 2019	

4 DESCRIPTION OF GOOD

“HDPE N601H”

Based on the technical information and safety data sheet submitted, subject article is a 100% high-density polyethylene (HDPE) resin obtained by processing recycled HDPE bottles. It is in the form of white to off-white pellets with a melt flow index of 0.26 g/10 minutes at 190°C and a density of 0.944 g/cm³. Packed in 25-kg bags, subject article is used in the manufacture of rigid plastic bottles.

5 REASONS FOR CLASSIFICATION

Note 6(b) to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that in headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes, and similar bulk forms.

Furthermore, Note 7 to this Chapter states that heading 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings 39.01 to 39.14).

Heading 39.01 of the AHTN 2017 covers polymers of ethylene, in primary forms. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that high-density polyethylene (HDPE) is polyethylene having a specific gravity at 20 °C of 0.94 or more (calculated on an additive-free polymer basis). It is used in the manufacture of a variety of blow-moulded and injection-moulded articles, woven sacks, gasoline and oil containers, for the extrusion of pipes, etc.

In view thereof, subject article is classified under AHTN 2017 subheading 3901.20.00, with a Most Favoured Nation (MFN) rate of duty of 10% 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



2019-05-014 P.17



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>AHTN 2941.40.00 MFN - 1% ad valorem ACFTA - Zero</p>		19-125
		3	DATE ISSUED
			MAY 08 2019

4 DESCRIPTION OF GOOD

“UNITED PROFEN-C”

Based on the product label, certificate of product registration from the Bureau of Animal Industry (BAI), process flow diagram, and finished product specifications submitted, subject article is mainly composed of florfenicol (98%), in the form of odourless white powder. It is to be added to swine, cattle, and poultry feed at a rate of 1 to 2 grams per ton of finished feed for 3 to 5 days. Packed in 25-kg drums, subject article is indicated for the treatment of respiratory and intestinal tract infections associated with *Pasteurella hemolytica*, *Pasteurella multocida*, *Haemophilus somnus*, *Escherichia coli*, *Klebsiella pneumoniae*, *Salmonella typhimurium*, and *Staphylococcus aureus*.

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, chloramphenicol and its derivatives, e.g., thiamphenicol and florfenicol.

In view thereof, subject article is classified under AHTN 2017 subheading 2941.40.00, 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
 Chairperson