



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, AOCC

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

DATE : 28 June 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 17-19 June 2019, for various imported articles, and the same were submitted and reviewed by the Office, summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2019 RATES OF DUTY
19-054	"EUROAROM PF 32 S BTS"	3824.99.99	MFN – 3% Ad Valorem
19-072	"SMEG DOWNDRAFT EXTRACTOR, MODEL: KDD90VXE-2"	8414.60.19	MFN – 7% Ad Valorem
19-156	"SCHAEFFLER INA BRAND CLUTCH RELEASE BEARING"	8482.10.00	MFN – Zero AIFTA – Zero*

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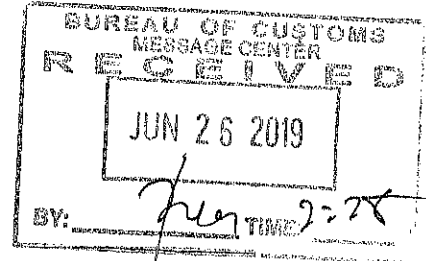
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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 19-082

24 June 2019

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. 19-054, 19-072, 19-156, 19-157, 19-176, 19-181, 19-185, 19-200, 19-204, 19-205, 19-221, 19-222, and 19-223, issued by this Commission from 17 June – 19 June 2019.

Thank you.

Very truly yours,

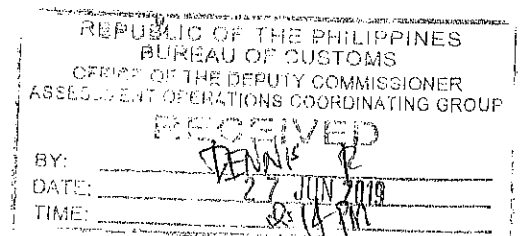
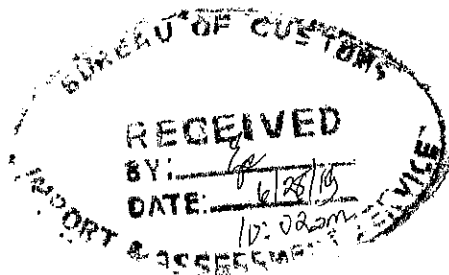
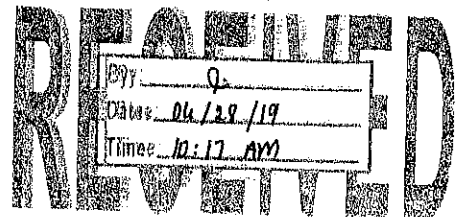
Mari Lou P. Mendoza
MARILOU P. MENDOZA
Chairperson



Encl: As stated.

cc: The Secretary
Department of Finance
Manila

OFFICE OF THE DIRECTOR
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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.
			19-054
		3	DATE ISSUED
	AHTN 3824.99.99 MFN – 3% ad valorem		JUN 19 2019

4 DESCRIPTION OF GOOD

“EUROAROM PF 32 S BTS”

Based on the data sheet, declaration of composition, and sample submitted, subject article is a flavouring preparation consisting of a mixture of natural and nature-identical vanilla flavouring compounds, sodium saccharin, silicic acid, and sepiolite. It is in the form of light-brown, free-flowing, fine powder with pleasant vanilla, caramel cream, and butterscotch notes and sweet taste. Packed in 25-kg carton boxes, subject article is added to animal feeds at a rate of 150 to 500 grams per metric ton of feed as a palatant in pre-starter and starter diets for piglets.

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



Republic of the Philippines
TARIFF COMMISSION



19-00172

MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson

4th Floor West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines

Telephone Numbers (632) 926-8731 / (632) 928-8419 / (632) 936-3315 / (632) 936-3318 • Fax Number (632) 921-7960

Website: tariffcommission.gov.ph • Philippine Tariff Finder: finder.tariffcommission.gov.ph • Email Address: info@tariffcommission.gov.ph

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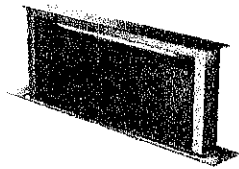
REPUBLIC OF THE PHILIPPINES




TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8414.60.19 MFN - 7% ad valorem		19-072
		3	DATE ISSUED
			JUN 18 2019

4	DESCRIPTION OF GOOD												
	SMEG DOWNDRAFT EXTRACTOR, MODEL: KDD90VXE-2												
	<p>Based on the brochure submitted, subject article is an integrated hood designed as a built-in unit to be installed behind cooktops. It consists of a motor-fan unit and a hood complete with controls, light, and filters. It has a stainless steel frame and can be set up either to purge or recirculate the air inside a room. Subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 40%;">Electrical specifications</td> <td>277 W; 220-240 V; 50-60 Hz</td> </tr> <tr> <td>Hood horizontal length</td> <td>90 cm</td> </tr> <tr> <td>Vent outlet</td> <td>150 mm</td> </tr> <tr> <td>Extraction rate</td> <td>160 - 700 m³/hr</td> </tr> <tr> <td>No. of filters</td> <td>2 aluminium anti-grease filters</td> </tr> <tr> <td>No. of lights</td> <td>1 LED light</td> </tr> </table>	Electrical specifications	277 W; 220-240 V; 50-60 Hz	Hood horizontal length	90 cm	Vent outlet	150 mm	Extraction rate	160 - 700 m ³ /hr	No. of filters	2 aluminium anti-grease filters	No. of lights	1 LED light
Electrical specifications	277 W; 220-240 V; 50-60 Hz												
Hood horizontal length	90 cm												
Vent outlet	150 mm												
Extraction rate	160 - 700 m ³ /hr												
No. of filters	2 aluminium anti-grease filters												
No. of lights	1 LED light												
													

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.14 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, ventilating or recycling hoods incorporating a fan, whether or not fitted with filters. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that, this group includes cooker hoods incorporating a fan, for use in the home or in restaurants, canteens, hospitals, etc., as well as laboratory hoods and industrial hoods incorporating a fan.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8414.60.19, 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>  MARILOU P. MENDOZA Chairperson
	  Republic of the Philippines TARIFF COMMISSION 19-00169



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 8482.10.00 MFN - Zero AFTA - Zero	2 TCC (AR) NO. 19-156
	3 DATE ISSUED JUN 17 2019

4 | **DESCRIPTION OF GOOD**

“SCHAEFFLER INA BRAND CLUTCH RELEASE BEARING”

Based on the brochure and sample submitted, subject article is a type of rotary bearing also known as thrust bearing. It is composed of bearing balls housed between the inner and outer rings and sealed by a sealing ring and a sealing shield. Subject article is to be installed as part of the clutch actuation system for passenger cars.



5 | **REASONS FOR CLASSIFICATION**

Heading 84.82 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers ball or roller bearings. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all ball, roller or needle roller type bearings. They are used in place of smooth metal bearings and enable friction to be considerably reduced. They are generally fitted between the bearing housing and the shaft or axle, and may be designed to give radial support (radial bearings) or to resist thrust (thrust bearings).

In view thereof, subject article is classified under AHTN 2017 subheading 8482.10.00, with a Most Favoured Nation (MFN) rate of duty of zero and ASEAN-India Free Trade Area (AFTA) rate of duty of zero, subject to submission of Certificate of Origin Form “A”.

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



19-00164

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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 8481.80.88 MFN - 5% ad valorem ATIGA - Zero</p>		19-157	
		3	DATE ISSUED
		JUN 17 2019	

4 DESCRIPTION OF GOOD

"INA BRAND HYDRAULIC ADAPTER, ITEM CODE: L-05024-0125-16"

Based on the brochure submitted, subject article is a plastic adapter fitted with bleeding valve, rubber O-ring, and spring clip. It is hand-operated by turning the valve handle clockwise (closed) and counter-clockwise (open). Having an inlet internal diameter of less than one (1) centimeter, subject article is used in motor vehicles to connect the clutch sleeve to the hydraulic line, and to release brake fluid from the clutch release system.



5 REASONS FOR CLASSIFICATION

Heading 84.81 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the appliances regulate the flow by opening or closing an aperture (e.g., gate, disc, ball, plug, needle or diaphragm). They may be operated by hand (by means of a key, wheel, press button, etc.), or by a motor, solenoid, clock movement, etc., or by an automatic device such as a spring, counterweight, float lever, thermostatic element or pressure capsule. In general, taps, valves, etc., are of base metal or plastics, but those of other materials (other than unhardened vulcanised rubber, ceramics or glass) are also covered by the heading.

In view thereof, subject article is classified under AHTN 2017 subheading 8481.80.88, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of zero, subject to submission of Certificate of Origin Form "D".

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

FOR THE COMMISSION

MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson



Republic of the Philippines
TARIFF COMMISSION



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

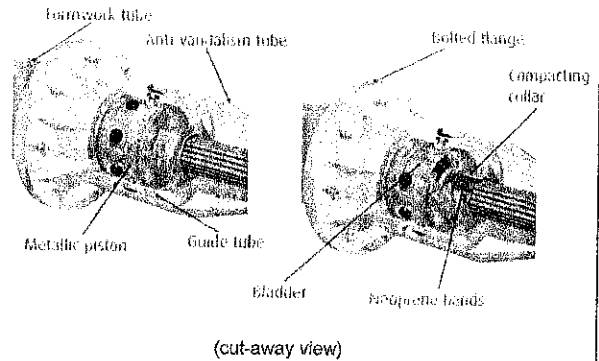
Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY AHTN 8479.89.40 MFN – 1% ad valorem	2 TCC (AR) NO. 19-176
	3 DATE ISSUED JUN 19 2019

4 | **DESCRIPTION OF GOOD**

“FREYSSINET INTERNAL HYDRAULIC DAMPER”

Based on the brochure submitted, subject article is a vibration damper consisting of a compacting collar, polyvinyl chloride (PVC) bladder, and metallic piston. It is designed for cable-supported structures and works as a “jack” fixed onto the cable support. It uses high viscosity silicon oil as the vibration damping agent. The fluid resistance of the viscous oil absorbs the excitations or vibrations of the structure due to traffic or wind loads, thus, protecting the structure and stay cable from damage.



5 | **REASONS FOR CLASSIFICATION**

Heading 84.79 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the following are to be regarded as having “individual functions”, among others, mechanical devices which cannot perform their function unless they are mounted on another machine or appliance, or are incorporated in a more complex entity, provided that this function (i) is distinct from that which is performed by the machine or appliance whereon they are to be mounted, or by the entity wherein they are to be incorporated, and (ii) does not play an integral and inseparable part in the operation of such machine, appliance or entity.

In view thereof, subject article is classified under AHTN 2017 subheading 8479.89.40, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

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

FOR THE COMMISSION

Mari Lou P. Mendoza

MARILOU P. MENDOZA
Chairperson



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2941.10.90 MFN - 3% ad valorem ACFTA - Zero		19-181
		3	DATE ISSUED
			JUN 17 2019

4 DESCRIPTION OF GOOD

"PENICILLIN V POTASSIUM"

Based on the product label, certificate of product registration from the Bureau of Animal Industry (BAI), and product description submitted, subject article is pure penicillin V potassium (phenoxymethylpenicillin potassium), in the form of crystalline white powder. It is to be added at a rate of 200 grams per ton of finished swine feed for five (5) to seven (7) days. Packed in 10-kg, 15-kg, 20-kg, and 25-kg bags, subject article is indicated for the treatment of acute or chronic infections caused by microorganisms susceptible to penicillin and of secondary bacterial infections associated with viral diseases in swine.

5 REASONS FOR CLASSIFICATION

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

Heading 29.41 of the 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, heterocyclic, e.g., novobiocin, cephalosporins, streptothricin, faropenem (INN), doripenem (INN), monobactams (e.g., aztreonam (INN)). The most important of this class are the penicillins which are secreted by several species of the fungus *Penicillium*.

In view thereof, subject article is classified under AHTN 2017 subheading 2941.10.90, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E".

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

FOR THE COMMISSION



Handwritten Signature
MARILOU P. MENDOZA
 Chairperson

2019-09-004 P-II



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2842.90.90 MFN - 1% ad valorem ACFTA - Zero		19-185
		3	DATE ISSUED
			JUN 18 2019

4 DESCRIPTION OF GOOD

“UNITED SSEL 9800”

Based on the product specifications, product label, certificate of product registration from the Bureau of Animal Industry (BAI), and photograph of packaging submitted, subject article is a feed-grade pure sodium selenite in the form of white powder. Packed in 10-kg, 15-kg, 20-kg, or 25-kg drums, subject article is to be added to animal feeds at various dosages for the treatment of selenium deficiency in poultry, cattle, swine, and sheep, and to promote their growth and production performance.

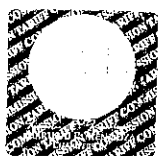
5 REASONS FOR CLASSIFICATION

Note 1(a) to Chapter 28 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemical elements and separate chemically defined compounds, whether or not containing impurities.

Heading 28.42 of the AHTN 2017 covers other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes salts of non-metal inorganic acids or peroxyacids not specified elsewhere. Examples of these salts includes, among others, the salts of selenium acids: selenides, selenites, selenates. These include, among others, sodium selenite which is used for giving glass a red tint, or for masking its greenish hue.

In view thereof, subject article is classified under AHTN 2017 subheading 2842.90.90, 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

Mari Lou P. Mendoza
MARILOU P. MENDOZA
Chairperson

2019-07-004 7.12



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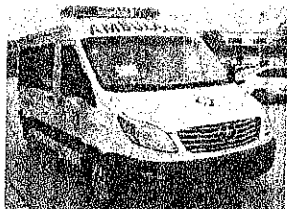
REPUBLIC OF THE PHILIPPINES


TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8703.33.51 MFN - 30% ad valorem ACFTA - 5% ad valorem		19-200
		3	DATE ISSUED
			JUN 17 2019

4	DESCRIPTION OF GOOD										
	<p>“JAC SUNRAY 4 SERIES 2.8L MT DIESEL (M209) AMBULANCE”</p> <p>Based on the technical information submitted, subject article is designed with a front cab and a compartment that is medically equipped for the transport of patients to treatment facilities. To be imported as a completely built-up (CBU) unit, subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 40%;">Engine capacity and fuel type</td> <td>2,771 cc, Diesel</td> </tr> <tr> <td>Drive train</td> <td>Two-wheel drive</td> </tr> <tr> <td>Overall dimension (LxWxH) (mm)</td> <td>4,900 x 2,080 x 2,340</td> </tr> <tr> <td>Inner dimension (LxWxH) (mm)</td> <td>2,450 x 1,850 x 1,600</td> </tr> <tr> <td>Gross vehicle weight (kg)</td> <td>3,510</td> </tr> </table> 	Engine capacity and fuel type	2,771 cc, Diesel	Drive train	Two-wheel drive	Overall dimension (LxWxH) (mm)	4,900 x 2,080 x 2,340	Inner dimension (LxWxH) (mm)	2,450 x 1,850 x 1,600	Gross vehicle weight (kg)	3,510
Engine capacity and fuel type	2,771 cc, Diesel										
Drive train	Two-wheel drive										
Overall dimension (LxWxH) (mm)	4,900 x 2,080 x 2,340										
Inner dimension (LxWxH) (mm)	2,450 x 1,850 x 1,600										
Gross vehicle weight (kg)	3,510										

5	REASONS FOR CLASSIFICATION
	<p>Heading 87.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes other vehicles, among others, specialised transport vehicles such as ambulances, prison vans and hearses.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8703.33.51, with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p>  <p>MARILOU P. MENDOZA Chairperson</p>



Republic of the Philippines
TARIFF COMMISSION



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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.	
		<u>In-Quota</u>	<u>Out-Quota</u>		19-204	
	AHTN	0103.91.00A	0103.91.00B	3	DATE ISSUED	
MFN	30% ad valorem	35% ad valorem	JUN 17 2019			

4 DESCRIPTION OF GOOD

“DANBRED PS GILTS”

Based on the certificate of accreditation from the Bureau of Animal Industry (BAI) and zootechnical certificate from the Danish Agriculture and Food Council (DAFC) submitted, subject articles are live crossbred gilts, 11 to 14 weeks old, to be imported for breeding purposes. Each gilt has an average weight of 30 to 38 kg.

5 REASONS FOR CLASSIFICATION

Heading 01.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers live swine. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers both domestic pigs and wild pigs (e.g., wild boars).

The HS EN to subheadings 0103.91 and 0103.92 state that for the purposes of subheadings 0103.91 and 0103.92, the specified weight limits relate to the weight of each animal.

In view thereof, subject articles are classified under AHTN 2017 subheadings 0103.91.00A and 0103.91.00B, with in-quota and out-quota Most Favoured Nation (MFN) rates of duty of 30% and 35% ad valorem, 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.

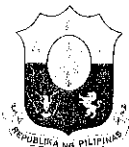
FOR THE COMMISSION

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)

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3903.11.10 MFN - 10% ad valorem ACFTA - 5% ad valorem		19-205
		3	DATE ISSUED
			JUN 18 2019

4 DESCRIPTION OF GOOD

“EXPANDABLE POLYSTYRENE (F-SA and F-SB)”

Based on the certificate of analysis, technical data sheet, product specifications, and sample submitted, subject articles are expandable polystyrene composed of polystyrene and pentane (as blowing agent). These are in the form of white beads having a particle size of 0.7 to 1.4 mm with slight pentane odor. Packed in 25-kg bags, subject articles are used in electronic packaging, building insulation, fishing boxes, fruit boxes, and handicrafts.

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.

Heading 39.03 of the AHTN 2017 covers polymers of styrene, in primary forms. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that expanded (cellular) polystyrene contains gases from the expanding process and has a low bulk-density. It is extensively used as a thermal insulant for refrigerator doors, air-conditioner housings, cold storage facilities, freezer display cabinets, and in the construction industry. It is also used in disposable packaging and in food serving articles.

Furthermore, the AHTN Supplementary Explanatory Notes (SEN) to heading 39.03 state that granules are products of which less than 10% by weight pass through a sieve with a mesh aperture of 1 mm and of which 90% or more by weight pass through a sieve with a mesh aperture of 5 mm.

In view thereof, subject articles are classified under AHTN 2017 subheading 3903.11.10, with a Most Favoured Nation (MFN) rate of duty of 10% 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



Republic of the Philippines
TARIFF COMMISSION



19-00171

[Signature]

MARILOU P. MENDOZA
Chairperson

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2019-07-004 P-15



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

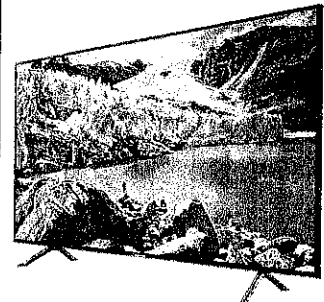
1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY AHTN 8528.72.92 MFN - 10% ad valorem ACFTA - 5% ad valorem ATIGA - Zero AKFTA - Zero	2	TCC (AR) NO. 19-221
		3	DATE ISSUED JUN 19 2019

4 DESCRIPTION OF GOOD

"SAMSUNG 50" LED TV RECEIVER WITH BUILT-IN WIFI/BT/BLE MODULE, MODEL: UA50RU7100GXXP"

Based on the technical information submitted, subject article is a 50-inch light-emitting diode (LED) smart television set with WiFi, Bluetooth, and Bluetooth Low Energy (BLE) transceiver capability. Subject article has the following specifications:

Resolution	3840 x 2160
Speaker output	20 W
Connectivity	HDMI – 3 USB – 2 Component In – 1 Composite In – 1 Ethernet (LAN) Digital Audio Out – 1
Power supply	AC 100 – 240 V, 50/60 Hz
Dimension with stand (WxHxD)	1124.8 mm x 728.8 mm x 261.3 mm
Weight with stand	13.9 kg
Accessories included	Remote control and batteries, wall-mount supports, manuals, and power cable



5 REASONS FOR CLASSIFICATION

Heading 85.28 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, television reception apparatus, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus, for the display of signals (television sets).

In view thereof, subject article is classified under AHTN 2017 subheading 8528.72.92, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form "E"; ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "D"; and ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AK".

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



FOR THE COMMISSION

MariLou P. Mendoza
MARILOU P. MENDOZA
Chairperson

2019-07-004 2-16



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REPUBLIC OF THE PHILIPPINES

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

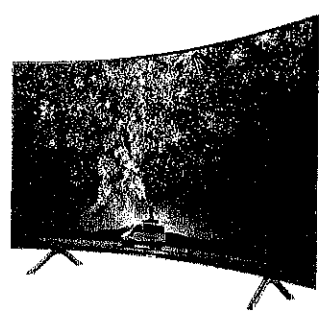
1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	<p align="center"> AHTN 8528.72.92 MFN - 10% ad valorem ACFTA - 5% ad valorem ATIGA - Zero AKFTA - Zero </p>	2	TCC (AR) NO.
				19-222
			3	DATE ISSUED
			JUN 19 2019	

4 **DESCRIPTION OF GOOD**

**“SAMSUNG 65” LED TV RECEIVER WITH BUILT-IN WIFI/BT/BLE MODULE,
MODEL: UA65RU7300GXXP”**

Based on the technical information submitted, subject article is a 65-inch light-emitting diode (LED) smart television set with WiFi, Bluetooth, and Bluetooth Low Energy (BLE) transceiver capability. Subject article has the following specifications:

Resolution	3840 x 2160
Speaker output	20 W
Connectivity	HDMI – 3 USB – 2 Component In – 1 Composite In – 1 Ethernet (LAN) Digital Audio Out – 1
Accessories included	Remote control and batteries, wall-mount supports, manuals, and power cable



5 **REASONS FOR CLASSIFICATION**

Heading 85.28 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, television reception apparatus, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus, for the display of signals (television sets).

In view thereof, subject article is classified under AHTN 2017 subheading 8528.72.92, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”; ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”; and ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AK”.

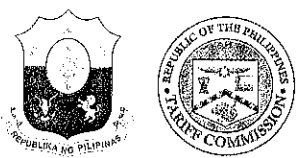
This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.



FOR THE COMMISSION
Mari Lou P. Mendoza
MARILOU P. MENDOZA
Chairperson

2019-07-004 P-17

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY AHTN 8528.72.92 MFN - 10% ad valorem ACFTA - 5% ad valorem ATIGA - Zero AKFTA - Zero	2 TCC (AR) NO.
	19-223
	3 DATE ISSUED
	JUN 19 2019

4 DESCRIPTION OF GOOD

“SAMSUNG 43” LED TV RECEIVER WITH BUILT-IN WIFI/BT/BLE MODULE, MODEL: UA43RU7105GXXP”

Based on the technical information submitted, subject article is a 43-inch light-emitting diode (LED) smart television set with WiFi, Bluetooth, and Bluetooth Low Energy (BLE) transceiver capability. Subject article has the following specifications:

Resolution	3840 x 2160
Speaker output	20 W
Connectivity	HDMI – 3 USB – 2 Component In – 1 Composite In – 1 Ethernet (LAN) Digital Audio Out – 1
Accessories included	Remote control and batteries, wall-mount supports, manuals, and power cable



5 REASONS FOR CLASSIFICATION

Heading 85.28 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, television reception apparatus, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus, for the display of signals (television sets).

In view thereof, subject article is classified under AHTN 2017 subheading 8528.72.92, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”; ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”; and ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AK”.

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