



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 :** 10 July 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 03 July 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
19-231	"GLOBATIOX 32 PREMIX SE"	3824.99.99	MFN – 3% Ad Valorem
19-232	"SAMSUNG 43" LED TV WITH BUILT-IN WLAN MODULE, MODEL: UA43J5202ARXXP"	8528.72.92	MFN – 10% Ad Valorem ACFTA – 5% Ad Valorem* ATIGA – Zero* AKFTA – Zero*



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19-233	"SAMSUNG LED TV RECEIVER WITH BUILT-IN WLAN MODULE, MODELS: UA50NU7090GXXP AND UA55NU7090GXXP"	8528.72.92	MFN – 10% Ad Valorem ACFTA – 5% Ad Valorem* ATIGA – Zero* AKFTA – Zero*
19-234	"SAMSUNG 43" LED TV WITH BUILT – IN WLAN MODULE, MODEL: UA43N5500AGXXP"	8528.72.92	MFN – 10% Ad Valorem ACFTA – 5% Ad Valorem* ATIGA – Zero* AKFTA – Zero*
19-236	"SAMSUNG LED TV RECEIVER WITH BUILT IN WLAN/BT/BLE MODULES, MODELS: QA55Q6FNAGXXP AND QA65Q6FNAGXXP"	8528.72.92	MFN – 10% Ad Valorem ACFTA – 5% Ad Valorem* ATIGA – Zero* AKFTA – Zero*
19-237	"SAMSUNG™ LARGE FORMAT DISPLAY MODELS: LH49PMHBGC AND LH43PMPHBGC"	8528.52.00B	MFN – 15% Ad Valorem ATIGA – Zero* ACFTA – Zero* AKFTA – Zero*
19-238	"SAMSUNG LARGE FORMAT DISPLAY, MODEL: LH46UHFCLBB"	8528.52.00B	MFN – 15% Ad Valorem ATIGA – Zero* ACFTA – Zero* AKFTA – Zero*
19-239	"SAMSUNG LARGE FORMAT DISPLAY, MODEL: LH32DMEPLGC"	8528.52.00B	MFN – 15% Ad Valorem ATIGA – Zero* ACFTA – Zero* AKFTA – Zero*



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19-241	"SAMSUNG LARGE FORMAT DISPLAY, MODEL: LH43DCJPLGC"	8528.52.00B	MFN – 15% Ad Valorem ATIGA – Zero* ACFTA – Zero* AKFTA – Zero*
19-242	"SAMSUNG LARGE FORMAT DISPLAY, MODEL: LH85QMFPLGC"	8528.52.00B	MFN – 15% Ad Valorem ATIGA – Zero* ACFTA – Zero* AKFTA – Zero*
19-243	"SAMSUNG LARGE FORMAT DISPLAY, MODELS: LH55QBNEBGC, LH75QBNEBGC AND LH43QBNEBGC"	8528.52.00B	MFN – 15% Ad Valorem ATIGA – Zero* ACFTA – Zero* AKFTA – Zero*
19-244	"SAMSUNG LARGE FORMAT DISPLAY, MODEL: LH55DCEPLGC"	8528.52.00B	MFN – 15% Ad Valorem ATIGA – Zero* ACFTA – Zero* AKFTA – Zero*
19-245	"SAMSUNG 49" LED TV WITH BUILT – IN WLAN MODULE, MODEL: UA49NU7300GXXP"	8528.72.92	MFN – 10% Ad Valorem ACFTA – 5% Ad Valorem* ATIGA – Zero* AKFTA – Zero*
19-247	"SAMSUNG 55" LED TV WITH BUILT – IN WLAN/BT/BLE MODULE, MODEL:QA55Q8CNA GXXP"	8528.72.92	MFN – 10% Ad Valorem ACFTA – 5% Ad Valorem* ATIGA – Zero* AKFTA – Zero*
19-248	"SAMSUNG LED TV RECEIVER WITH BUILT- IN WLAN/BT/BLE MODULES, MODELS: UA55NU8000GXXP AND UA82NU8000GXXP"	8528.72.92	MFN – 10% Ad Valorem ACFTA – 5% Ad Valorem* ATIGA – Zero* AKFTA – Zero*



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS

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19-249	"SAMSUNG LARGE FORMAT DISPLAY, MODEL: LH49DCJPLGC"	8528.52.00B	MFN –10% Ad Valorem ACFTA – Zero* ATIGA – Zero* AKFTA – Zero*
19-251	"SAMSUNG LED TV WITH BUILT-IN WLAN MODULE"	8528.72.92	MFN –10% Ad Valorem ACFTA – 5% Ad Valorem* ATIGA – Zero* AKFTA – Zero*
19-254	"SAMSUNG LARGE FORMAT DISPLAYS, MODELS: LH32DBEPLGC AND LH55DBEPPLGC"	8528.52.00B	MFN –10% Ad Valorem ACFTA – Zero* ATIGA – Zero* AKFTA – Zero*
19-255	"SAMSUNG LED TV WITH BUILT-IN BLUETOOTH AND WI-FI MODULE"	8528.72.92	MFN –10% Ad Valorem ACFTA – 5% Ad Valorem* ATIGA – Zero* AKFTA – Zero*
19-257	"SHARP 42" LCD PANEL MODULE, MODEL: A3KUKBB1AP"	8529.90.91B	MFN – Zero ATIGA – Zero*

***\*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).***

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

**CC: COMMISSIONER OF CUSTOMS**

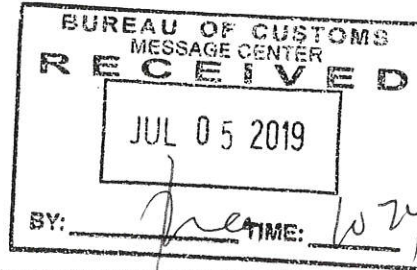


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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 19-092

04 June 2019



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



BOC-09-04160

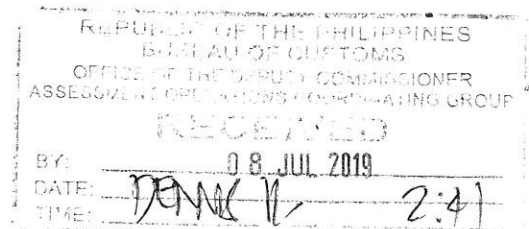
Dear **Commissioner Guerrero**:

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 twenty (20) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 19-231, 19-232, 19-233, 19-234, 19-236, 19-237, 19-238, 19-239, 19-241, 19-242, 19-243, 19-244, 19-245, 19-247, 19-248, 19-249, 19-251, 19-254, 19-255, and 19-257, issued by this Commission on 03 July 2019.

Thank you.

Very truly yours,

**MARILOU P. MENDOZA**  
Chairperson



Encl: As stated.

cc: The Secretary  
Department of Finance  
Manila





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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 3824.99.99</b> <b>MFN - 3% ad valorem</b>		<b>19-231</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>JUL 03 2019</b>

**4 DESCRIPTION OF GOOD**

**“GLOBATIOX 32 PREMIX SE”**

Based on the certificate of composition, product specifications, and manufacturing process flowchart submitted, subject article is an antioxidant preparation in the form of light to dark-brown, fine, free-flowing powder. It consists of butylhydroxyanisol (BHA), butylhydroxytoluene (BHT), citric acid, and propyl gallate, among others. Packed in 25-kg polypropylene (PP) bags, subject article is used to protect feeds, feed supplements, and feed premixes from oxidation and is added at a rate of 15 to 50 grams per ton of feed, premix, or supplement.

**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

**MARILOU P. MENDOZA**  
Chairperson



Republic of the Philippines  
TARIFF COMMISSION



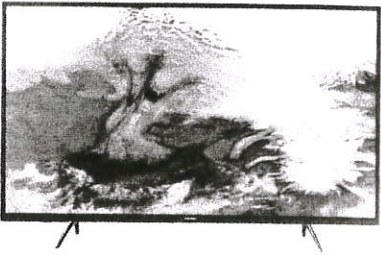
19-00191




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 8528.72.92</b> <b>MFN - 10% ad valorem</b> <b>ACFTA - 5% ad valorem</b> <b>ATIGA - Zero</b> <b>AKFTA - Zero</b>			<b>19-232</b>
			<b>3</b>	<b>DATE ISSUED</b>
				<b>JUL 03 2019</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>												
	<p><b>“SAMSUNG 43” LED TV WITH BUILT-IN WLAN MODULE, MODEL: UA43J5202ARXXP”</b></p> <p>Based on the technical specifications submitted, subject article is a 43-inch light-emitting diode (LED) smart television set with wireless local area network (WLAN) capability. It has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 40%;"><b>Resolution</b></td> <td>1,920 x 1,080</td> </tr> <tr> <td><b>Sound Output (RMS)</b></td> <td>20 W</td> </tr> <tr> <td><b>Connectivity</b></td> <td>HDMI – 2 USB – 1 Component In – 1 Composite In – 1 Ethernet (LAN) – 1 Audio Out (mini jack) – 1</td> </tr> <tr> <td><b>Power Supply</b></td> <td>AC 100-240 V, 50/60 Hz</td> </tr> <tr> <td><b>Set Size with Stand (mm) (W x H x D)</b></td> <td>967.4 x 619.6 x 226.5</td> </tr> <tr> <td><b>Set Weight with Stand</b></td> <td>7.4 kg</td> </tr> </table> <div style="text-align: right; margin-top: 10px;">  </div> <p>Subject article is to be imported together with a remote controller with batteries, user manual, e-manual, and power cable.</p>	<b>Resolution</b>	1,920 x 1,080	<b>Sound Output (RMS)</b>	20 W	<b>Connectivity</b>	HDMI – 2 USB – 1 Component In – 1 Composite In – 1 Ethernet (LAN) – 1 Audio Out (mini jack) – 1	<b>Power Supply</b>	AC 100-240 V, 50/60 Hz	<b>Set Size with Stand (mm) (W x H x D)</b>	967.4 x 619.6 x 226.5	<b>Set Weight with Stand</b>	7.4 kg
<b>Resolution</b>	1,920 x 1,080												
<b>Sound Output (RMS)</b>	20 W												
<b>Connectivity</b>	HDMI – 2 USB – 1 Component In – 1 Composite In – 1 Ethernet (LAN) – 1 Audio Out (mini jack) – 1												
<b>Power Supply</b>	AC 100-240 V, 50/60 Hz												
<b>Set Size with Stand (mm) (W x H x D)</b>	967.4 x 619.6 x 226.5												
<b>Set Weight with Stand</b>	7.4 kg												

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>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).</p> <p>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; and ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem; ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero; and ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Forms “E”, “D”, and “AK”, 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> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p>   <b>MARILOU P. MENDOZA</b>                      Chairperson                 </div>



Republic of the Philippines  
 TARIFF COMMISSION



19-00202



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>AHTN 8528.72.92</b> <b>MFN - 10% ad valorem</b> <b>ACFTA - 5% ad valorem</b> <b>ATIGA - Zero</b> <b>AKFTA - Zero</b>	<b>2</b>   <b>TCC (AR) NO.</b> <b>19-233</b>
	<b>3</b>   <b>DATE ISSUED</b>  <b>JUL 03 2019</b>

<b>4</b>   <b>DESCRIPTION OF GOOD</b>  <p style="text-align: center;"><b>“SAMSUNG LED TV RECEIVER WITH BUILT-IN WLAN MODULE,                  MODELS: UA50NU7090GXXP AND UA55NU7090GXXP”</b></p> <p>Based on the technical specifications submitted, subject articles are light-emitting diode (LED) smart television sets with wireless local area network (WLAN) capability. Their input and output connections are two (2) HDMI, USB 2.0, Ethernet (LAN), digital audio out, and DVI ports. Their other specifications are:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Model</th> <th>Resolution</th> <th>Diagonal Size</th> <th>Set Size with Stand (mm) (W x H x D)</th> <th>Set Weight with Stand</th> </tr> </thead> <tbody> <tr> <td>UA50NU7090GXXP</td> <td rowspan="2" style="text-align: center;">3,840 x 2,160</td> <td style="text-align: center;">50 inches</td> <td style="text-align: center;">1124.8 x 692.8 x 242.1</td> <td style="text-align: center;">13.8 kg</td> </tr> <tr> <td>UA55NU7090GXXP</td> <td style="text-align: center;">55 inches</td> <td style="text-align: center;">1238.6 x 757.0 x 242.1</td> <td style="text-align: center;">17.5 kg</td> </tr> </tbody> </table> <p>Subject articles are to be imported together with a remote controller with batteries, wall mount support, user manual, e-manual, and power cable.</p>	Model	Resolution	Diagonal Size	Set Size with Stand (mm) (W x H x D)	Set Weight with Stand	UA50NU7090GXXP	3,840 x 2,160	50 inches	1124.8 x 692.8 x 242.1	13.8 kg	UA55NU7090GXXP	55 inches	1238.6 x 757.0 x 242.1	17.5 kg
Model	Resolution	Diagonal Size	Set Size with Stand (mm) (W x H x D)	Set Weight with Stand										
UA50NU7090GXXP	3,840 x 2,160	50 inches	1124.8 x 692.8 x 242.1	13.8 kg										
UA55NU7090GXXP		55 inches	1238.6 x 757.0 x 242.1	17.5 kg										

<b>5</b>   <b>REASONS FOR CLASSIFICATION</b>  <p>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).</p> <p>In view thereof, subject articles are classified under AHTN 2017 subheading 8528.72.92, 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; ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero; and ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Forms “E”, “D”, and “AK”, 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 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-around; align-items: center;">  <div style="text-align: center;">               19-00204         </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)

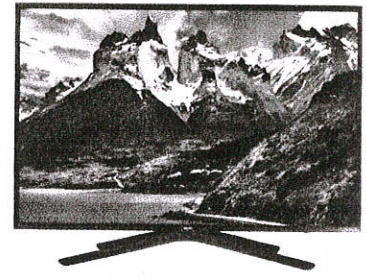
<b>1</b> <b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>  <b>AHTN 8528.72.92</b> <b>MFN - 10% ad valorem</b> <b>ACFTA - 5% ad valorem</b> <b>ATIGA - Zero</b> <b>AKFTA - Zero</b>	<b>2</b> <b>TCC (AR) NO.</b>  <b>19-234</b>
	<b>3</b> <b>DATE ISSUED</b>  <b>JUL 03 2019</b>

**4**    **DESCRIPTION OF GOOD**

**“SAMSUNG 43” LED TV WITH BUILT-IN WLAN MODULE, MODEL: UA43N5500AGXXP”**

Based on the technical specifications submitted, subject article is a 43-inch light-emitting diode (LED) smart television set with wireless local area network (WLAN) capability. It has the following specifications:

<b>Resolution</b>	1,920 x 1,080
<b>Sound Output (RMS)</b>	20 W
<b>Connectivity</b>	HDMI – 3 USB – 2 Component In – 1 Composite In – 1 Ethernet (LAN) – 1 Digital Audio Out – 1
<b>Power Supply</b>	AC 100-240 V, 50/60 Hz
<b>Set Size with Stand (mm) (W x H x D)</b>	972.4 x 645.5 x 296.7
<b>Set Weight with Stand</b>	11.2 kg



Subject article is to be imported together with a remote controller with batteries, wall mount support, user manual, e-manual, power cable, and slim gender 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; and ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem; ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero; and ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Forms “E”, “D”, and “AK”, 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





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1   AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>  <b>AHTN 8528.72.92</b> <b>MFN - 10% ad valorem</b> <b>ACFTA - 5% ad valorem</b> <b>ATIGA - Zero</b> <b>AKFTA - Zero</b>	<b>2   TCC (AR) NO.</b>  <b>19-236</b>
	<b>3   DATE ISSUED</b>  <b>JUL 03 2019</b>

**4 | DESCRIPTION OF GOOD**

**“SAMSUNG LED TV RECEIVER WITH BUILT-IN WLAN/BT/BLE MODULES, MODELS: QA55Q6FNAGXXP AND QA65Q6FNAGXXP”**

Based on the technical specifications submitted, subject articles are light-emitting diode (LED) smart television sets with wireless local area network (WLAN), Bluetooth (BT), and Bluetooth Low Energy (BLE) transceiver capability. Their input and output connections are four (4) HDMI, two (2) USB 2.0, component in (Y/Pb/Pr), composite in (AV), Ethernet (LAN), and digital audio out ports. Their other specifications are:

Model	Resolution	Diagonal Size	Set Size with Stand (mm) (W x H x D)	Set Weight with Stand	Power Supply
QA55Q6FNAGXXP	3,840 x 2,160	55 inches	1227.1 x 779.2 x 247.7	17.7 kg	AC 100-240 V, 50/60 Hz
QA65Q6FNAGXXP		65 inches	1446.3 x 909.4 x 285.7	24.8 kg	

Subject articles are to be imported together with a remote controller with batteries, wall mount support, user manual, e-manual, power cable, and slim gender 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 articles are classified under AHTN 2017 subheading 8528.72.92, 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; ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero; and ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Forms “E”, “D”, and “AK”, 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



19-00193



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>  AHTN 8528.52.00B MFN - 15% ad valorem ATIGA – Zero ACFTA – Zero AKFTA - Zero	<b>2</b>	TCC (AR) NO.  19-237
		<b>3</b>	DATE ISSUED  JUL 03 2019

<b>4</b>	<p><b>DESCRIPTION OF GOOD</b></p> <p style="text-align: center;"><b>“SAMSUNG™ LARGE FORMAT DISPLAY, MODELS: LH49PMHPBGC and LH43PMHPBGC”</b></p> <p>Based on the brochure and technical specifications submitted, subject articles are multimedia displays with light-emitting diode (LED) backlight. These are used for displaying digital pictures and videos for commercial advertisements including product and promotion information. With built-in WiFi module, and ports for HDMI, RS232, RJ45, Audio-in/out, DVI, DP and USB, subject articles are also capable of playing media files directly from a USB storage device via its integrated internal media player. Their other specifications are as follows:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">MODEL</th> <th style="width: 10%;">Screen Size (in.)</th> <th style="width: 15%;">Resolution</th> <th style="width: 15%;">Power Input</th> <th style="width: 10%;">Weight (kg)</th> <th style="width: 35%;">Dimensions (W x H x D) (mm)</th> </tr> </thead> <tbody> <tr> <td>LH49PMHPBGC</td> <td>49</td> <td rowspan="2" style="text-align: center;">1920 x 1080</td> <td>AC 100 ~ 240</td> <td>13.2</td> <td>1096.9 x 629.1 x 30.5</td> </tr> <tr> <td>LH43PMHPBGC</td> <td>43</td> <td>V 50/60 Hz</td> <td>9.5</td> <td>964.0 x 554.3 x 30.5</td> </tr> </tbody> </table>	MODEL	Screen Size (in.)	Resolution	Power Input	Weight (kg)	Dimensions (W x H x D) (mm)	LH49PMHPBGC	49	1920 x 1080	AC 100 ~ 240	13.2	1096.9 x 629.1 x 30.5	LH43PMHPBGC	43	V 50/60 Hz	9.5	964.0 x 554.3 x 30.5
MODEL	Screen Size (in.)	Resolution	Power Input	Weight (kg)	Dimensions (W x H x D) (mm)													
LH49PMHPBGC	49	1920 x 1080	AC 100 ~ 240	13.2	1096.9 x 629.1 x 30.5													
LH43PMHPBGC	43		V 50/60 Hz	9.5	964.0 x 554.3 x 30.5													

<b>5</b>	<p><b>REASONS FOR CLASSIFICATION</b></p> <p>Heading 85.28 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, monitors and projectors, not incorporating television reception apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, monitors capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71. The monitors of this group may be characterised by the following features: they do not incorporate a channel selector or video tuner; they are fitted with connectors characteristic of data processing systems (e.g., RS-232C interface, DIN, D-SUB, VGA, DVI, HDMI or DP (display port) connectors); and they may utilize wireless communication protocol to display data from an automatic data processing machine of heading 84.71.</p> <p>In view thereof, subject articles are classified under AHTN 2017 subheading 8528.52.00B, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem; and ASEAN Trade in Goods Agreement (ATIGA), ASEAN-China Free Trade Area (ACFTA) and ASEAN-Korea Free Trade Area (AKFTA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “D”, “E” and “AK”, 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 style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>Mari Lou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> Chairperson</p> <div style="display: flex; justify-content: space-around; align-items: center;"> <div style="text-align: center;"> <p>19-00194</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>AHTN 8528.52.00B</b> <b>MFN - 15% ad valorem</b> <b>ATIGA - Zero</b> <b>ACFTA - Zero</b> <b>AKFTA - Zero</b>	<b>2</b>	<b>TCC (AR) NO.</b>  <b>19-238</b>
		<b>3</b>	<b>DATE ISSUED</b>  <b>JUL 03 2019</b>

**4 DESCRIPTION OF GOOD**

**“SAMSUNG LARGE FORMAT DISPLAY, MODEL: LH46UHFCLBB”**

Based on the brochure submitted, subject article is a colour light-emitting diode (LED)-backlit display monitor. It is capable of connecting to computers and multimedia players (such as set back boxes (SBB) and signage player boxes). Used as a digital signage unit for commercial purposes, subject article has the following specifications:

<b>Diagonal Size</b>	46 inches
<b>Resolution</b>	1,920 x 1,080 (16:9)
<b>Connectivity</b>	HDMI In, DVI In, USB, RGB In, Audio In/Out, DP In, Video Out, RS232 In/Out, RJ45 In, and IR In/Out
<b>Power Supply</b>	AC 100-240 V, 50/60 Hz
<b>Set Weight</b>	13.2 kg
<b>Dimension (W x H x D)</b>	1,023.8 x 578.4 x 47.9 mm

**5 REASONS FOR CLASSIFICATION**

Heading 85.28 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, monitors and projectors, not incorporating television reception apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, monitors capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71. This group includes monitors which are capable of accepting a signal from the central processing unit of an automatic data processing machine and provide a graphical presentation of the data processed. The monitors of this group may be characterised by the following features, among others, they do not incorporate a channel selector or video tuner; and they are fitted with connectors characteristic of data processing systems (e.g., RS-232C interface, DIN, D-SUB, VGA, DVI, HDMI or DP (display port) connectors).

In view thereof, subject article is classified under AHTN 2017 subheading 8528.52.00B, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem; and ASEAN Trade in Goods Agreement (ATIGA), ASEAN-China Free Trade Area (ACFTA), and ASEAN-Korea Free Trade Area (AKFTA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “D”, “E”, and “AK”, 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





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>AHTN 8528.52.00B</b> <b>MFN - 15% ad valorem</b> <b>ATIGA – Zero</b> <b>ACFTA – Zero</b> <b>AKFTA - Zero</b>	<b>2</b>	<b>TCC (AR) NO.</b>  <b>19-239</b>
		<b>3</b>	<b>DATE ISSUED</b>  <b>JUL 03 2019</b>

**4 DESCRIPTION OF GOOD**

**“SAMSUNG LARGE FORMAT DISPLAY, MODEL: LH32DMEPLGC”**

Based on the brochure and technical specifications submitted, subject article is a multimedia display with light-emitting diode (LED) backlight. It is used for displaying digital pictures and videos for commercial advertisements including product and promotion information. With built-in WiFi module, and ports for HDMI, D-SUB, RS232, RJ45, Audio-in/out, DVI, component video and USB, subject article is also capable of playing media files directly from a USB storage device via its integrated internal media player. Its other specifications are as follows:

Screen Size (in.)	Resolution	Power Input	Weight (kg)	Dimensions (W x H x D) (mm)
32	1920 x 1080	AC 100 ~ 240 V 50/60 Hz	4.8	721.4 x 420.3 x 49.9

**5 REASONS FOR CLASSIFICATION**

Heading 85.28 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, monitors and projectors, not incorporating television reception apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, monitors capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71. The monitors of this group may be characterised by the following features: they do not incorporate a channel selector or video tuner; they are fitted with connectors characteristic of data processing systems (e.g., RS-232C interface, DIN, D-SUB, VGA, DVI, HDMI or DP (display port) connectors); and they may utilize wireless communication protocol to display data from an automatic data processing machine of heading 84.71.

In view thereof, subject article is classified under AHTN 2017 subheading 8528.52.00B, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem; and ASEAN Trade in Goods Agreement (ATIGA), ASEAN-China Free Trade Area (ACFTA) and ASEAN-Korea Free Trade Area (AKFTA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “D”, “E” and “AK”, 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





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 8528.52.00B</b> <b>MFN - 15% ad valorem</b> <b>ATIGA - Zero</b> <b>ACFTA - Zero</b> <b>AKFTA - Zero</b>		<b>19-241</b>
		<b>3</b>	<b>DATE ISSUED</b>
			JUL 03 2019

**4 DESCRIPTION OF GOOD**

**“SAMSUNG LARGE FORMAT DISPLAY, MODEL: LH43DCJPLGC”**

Based on the brochure submitted, subject article is a colour light-emitting diode (LED)-backlit display monitor. It is capable of connecting to a computer and multimedia players. Used as a digital signage unit for commercial purposes, subject article has the following specifications:

<b>Diagonal Size</b>	43 inches
<b>Resolution</b>	1,920 x 1,080
<b>Connectivity</b>	HDMI In, DVI In, USB, Component In, Composite In, RGB In, Audio In/Out, RS232 In, and RJ45 In
<b>Power Supply</b>	AC 100-240 V, 50/60 Hz
<b>Set Weight</b>	7.8 kg
<b>Set Dimension (W x H x D)</b>	985.5 x 574.8 x 73.4 mm

**5 REASONS FOR CLASSIFICATION**

Heading 85.28 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, monitors and projectors, not incorporating television reception apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, monitors capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71. This group includes monitors which are capable of accepting a signal from the central processing unit of an automatic data processing machine and provide a graphical presentation of the data processed. The monitors of this group may be characterised by the following features, among others, they do not incorporate a channel selector or video tuner; and they are fitted with connectors characteristic of data processing systems (e.g., RS-232C interface, DIN, D-SUB, VGA, DVI, HDMI or DP (display port) connectors).

In view thereof, subject article is classified under AHTN 2017 subheading 8528.52.00B, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem; and ASEAN Trade in Goods Agreement (ATIGA), ASEAN-China Free Trade Area (ACFTA), and ASEAN-Korea Free Trade Area (AKFTA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “D”, “E”, and “AK”, 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



Republic of the Philippines  
TARIFF COMMISSION



19-00195

*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 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8528.52.00B</b> <b>MFN - 15% ad valorem</b> <b>ATIGA - Zero</b> <b>ACFTA - Zero</b> <b>AKFTA - Zero</b>		<b>19-242</b>
		<b>3</b>	<b>DATE ISSUED</b>
			JUL 03 2019

**4 DESCRIPTION OF GOOD**

**“SAMSUNG LARGE FORMAT DISPLAY, MODEL: LH85QMFLGC”**

Based on the brochure submitted, subject article is a colour light-emitting diode (LED)-backlit display monitor. It is capable of connecting to a computer and set back box (SBB) multimedia player. Used as a digital signage unit for commercial purposes, subject article has the following specifications:

<b>Diagonal Size</b>	85 inches
<b>Resolution</b>	3,840 x 2,160
<b>Connectivity</b>	HDMI In, DP In, DVI In, USB, RGB In, Audio In/Out, RS232 In/Out, RJ45 In/Out, and IR In
<b>Power Supply</b>	AC 100-240 V, 50/60 Hz
<b>Set Weight</b>	50.1 kg
<b>Dimension (W x H x D)</b>	1,903.4 x 1,090.5 x 105.1 mm

**5 REASONS FOR CLASSIFICATION**

Heading 85.28 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, monitors and projectors, not incorporating television reception apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, monitors capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71. This group includes monitors which are capable of accepting a signal from the central processing unit of an automatic data processing machine and provide a graphical presentation of the data processed. The monitors of this group may be characterised by the following features, among others, they do not incorporate a channel selector or video tuner; and they are fitted with connectors characteristic of data processing systems (e.g., RS-232C interface, DIN, D-SUB, VGA, DVI, HDMI or DP (display port) connectors).

In view thereof, subject article is classified under AHTN 2017 subheading 8528.52.00B, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem; and ASEAN Trade in Goods Agreement (ATIGA), ASEAN-China Free Trade Area (ACFTA), and ASEAN-Korea Free Trade Area (AKFTA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “D”, “E”, and “AK”, 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



19-00196



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 8528.52.00B</b>		<b>19-243</b>
	<b>MFN - 15% ad valorem</b>	<b>3</b>	<b>DATE ISSUED</b>
	<b>ATIGA – Zero</b>		<b>JUL 03 2019</b>
	<b>ACFTA – Zero</b>		
	<b>AKFTA - Zero</b>		

**4 DESCRIPTION OF GOOD**

**“SAMSUNG LARGE FORMAT DISPLAY,  
MODELS: LH55QBNEBGC, LH75QBNEBGC and LH43QBNEBGC”**

Based on the brochure and technical specifications submitted, subject articles are multimedia displays with light-emitting diode (LED) backlight. These are used for displaying digital pictures and videos for commercial advertisements including product and promotion information. With built-in WiFi module, and ports for HDMI, RS232, RJ45, Audio-in/out, DVI, and USB, subject articles are also capable of playing media files directly from a USB storage device via its integrated internal media player. Their other specifications are as follows:

MODEL	Screen Size (in.)	Resolution	Power Input	Weight (kg)	Dimensions (W x H x D) (mm)
LH43QBNEBGC	43	3840 x 2160	AC 100 ~ 240 V 50/60 Hz	9.9	970.2 x 563.2 x 58.5
LH55QBNEBGC	55			17.4	1238.6 x 714.2 x 59.0
LH75QBNEBGC	75			38.0	1684.6 x 966.7 x 60.4

**5 REASONS FOR CLASSIFICATION**

Heading 85.28 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, monitors and projectors, not incorporating television reception apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, monitors capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71. The monitors of this group may be characterised by the following features: they do not incorporate a channel selector or video tuner; they are fitted with connectors characteristic of data processing systems (e.g., RS-232C interface, DIN, D-SUB, VGA, DVI, HDMI or DP (display port) connectors); and they may utilize wireless communication protocol to display data from an automatic data processing machine of heading 84.71.

In view thereof, subject articles are classified under AHTN 2017 subheading 8528.52.00B, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem; and ASEAN Trade in Goods Agreement (ATIGA), ASEAN-China Free Trade Area (ACFTA), and ASEAN-Korea Free Trade Area (AKFTA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “D”, “E” and “AK”, 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







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 8528.52.00B</b> <b>MFN - 15% ad valorem</b> <b>ATIGA - Zero</b> <b>ACFTA - Zero</b> <b>AKFTA - Zero</b>		<b>19-244</b>
		<b>3</b>	<b>DATE ISSUED</b>
			JUL 03 2019

**4 DESCRIPTION OF GOOD**

**“SAMSUNG LARGE FORMAT DISPLAY, MODEL: LH55DCEPLGC”**

Based on the brochure submitted, subject article is a colour light-emitting diode (LED)-backlit display monitor. It is capable of connecting to a computer and can play multimedia content using the built-in media player. Used as a digital signage unit for commercial purposes, subject article has the following specifications:

<b>Diagonal Size</b>	55 inches
<b>Resolution</b>	1,920 x 1,080 (16:9)
<b>Connectivity</b>	HDMI In, DVI In, USB, Component In, Composite In, RGB In, Audio In/Out, RS232 In, RJ45 In, and IR In
<b>Power Supply</b>	AC 100-240 V, 50/60 Hz
<b>Set Weight</b>	14.7 kg
<b>Dimension (W x H x D)</b>	1,230.6 x 706.9 x 49.9 mm

**5 REASONS FOR CLASSIFICATION**

Heading 85.28 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, monitors and projectors, not incorporating television reception apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, monitors capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71. This group includes monitors which are capable of accepting a signal from the central processing unit of an automatic data processing machine and provide a graphical presentation of the data processed. The monitors of this group may be characterised by the following features, among others, they do not incorporate a channel selector or video tuner; and they are fitted with connectors characteristic of data processing systems (e.g., RS-232C interface, DIN, D-SUB, VGA, DVI, HDMI or DP (display port) connectors).

In view thereof, subject article is classified under AHTN 2017 subheading 8528.52.00B, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem; and ASEAN Trade in Goods Agreement (ATIGA), ASEAN-China Free Trade Area (ACFTA), and ASEAN-Korea Free Trade Area (AKFTA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “D”, “E”, and “AK”, 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



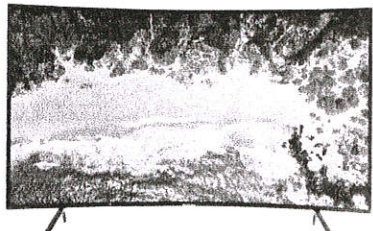
*Mari Lou P. Mendoza*  
**MARILOU P. MENDOZA**  
 Chairperson

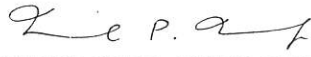




REPUBLIC OF THE PHILIPPINES

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>AHTN 8528.72.92</b> <b>MFN - 10% ad valorem</b> <b>ACFTA - 5% ad valorem</b> <b>ATIGA - Zero</b> <b>AKFTA - Zero</b>	<b>2</b> <b>TCC (AR) NO.</b> <b>19-245</b>
	<b>3</b> <b>DATE ISSUED</b> <b>JUL 03 2019</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>  <b>“SAMSUNG 49” LED TV WITH BUILT-IN WLAN MODULE, MODEL: UA49NU7300GXXP</b>  Based on the technical specifications submitted, subject article is a 49-inch light-emitting diode (LED) smart television set with wireless local area network (WLAN) capability. It has the following specifications:												
	<table border="1" style="width: 60%;"> <tr> <td><b>Resolution</b></td> <td>3,840 x 2,160</td> </tr> <tr> <td><b>Sound Output (RMS)</b></td> <td>20 W</td> </tr> <tr> <td><b>Connectivity</b></td> <td>HDMI – 3 USB – 2 Component In – 1 Composite In – 1 Ethernet (LAN) – 1 Digital Audio Out – 1 DVI – 1</td> </tr> <tr> <td><b>Power Supply</b></td> <td>AC 100-240 V, 50/60 Hz</td> </tr> <tr> <td><b>Set Size with Stand (mm) (W x H x D)</b></td> <td>1,101.5 x 717.4 x 261.3</td> </tr> <tr> <td><b>Set Weight with Stand</b></td> <td>13.7 kg</td> </tr> </table> <div style="text-align: right; margin-top: 10px;">  </div>	<b>Resolution</b>	3,840 x 2,160	<b>Sound Output (RMS)</b>	20 W	<b>Connectivity</b>	HDMI – 3 USB – 2 Component In – 1 Composite In – 1 Ethernet (LAN) – 1 Digital Audio Out – 1 DVI – 1	<b>Power Supply</b>	AC 100-240 V, 50/60 Hz	<b>Set Size with Stand (mm) (W x H x D)</b>	1,101.5 x 717.4 x 261.3	<b>Set Weight with Stand</b>	13.7 kg
<b>Resolution</b>	3,840 x 2,160												
<b>Sound Output (RMS)</b>	20 W												
<b>Connectivity</b>	HDMI – 3 USB – 2 Component In – 1 Composite In – 1 Ethernet (LAN) – 1 Digital Audio Out – 1 DVI – 1												
<b>Power Supply</b>	AC 100-240 V, 50/60 Hz												
<b>Set Size with Stand (mm) (W x H x D)</b>	1,101.5 x 717.4 x 261.3												
<b>Set Weight with Stand</b>	13.7 kg												
	Subject article is to be imported together with a remote controller with batteries, wall mount support, user manual, e-manual, power cable, and slim gender cable.												

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>  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; and ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem; ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero; and ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Forms “E”, “D”, and “AK”, 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   <b>MARILOU P. MENDOZA</b> Chairperson
	  Republic of the Philippines TARIFF COMMISSION 19-00198



REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION**  
**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

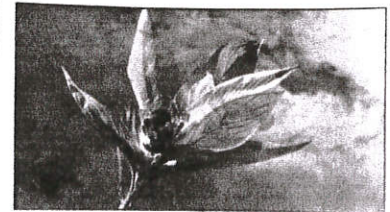
<b>1</b> <b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>  <b>AHTN 8528.72.92</b> <b>MFN - 10% ad valorem</b> <b>ACFTA - 5% ad valorem</b> <b>ATIGA - Zero</b> <b>AKFTA - Zero</b>	<b>2</b> <b>TCC (AR) NO.</b>  <b>19-247</b>
	<b>3</b> <b>DATE ISSUED</b>  <b>JUL 03 2019</b>

**4**    **DESCRIPTION OF GOOD**

**“SAMSUNG 55” LED TV WITH BUILT-IN WLAN/BT/BLE MODULE,  
MODEL: QA55Q8CNAGXXP”**

Based on the technical specifications submitted, subject article is a 55-inch light-emitting diode (LED) smart television set with wireless local area network (WLAN), Bluetooth (BT), and Bluetooth Low Energy (BLE) transceiver capability. It has the following specifications:

<b>Resolution</b>	3,840 x 2,160
<b>Sound Output (RMS)</b>	40 W
<b>Connectivity</b>	HDMI – 4 USB – 3 Component In – 1 Composite In – 1 Ethernet (LAN) – 1 Digital Audio Out – 1
<b>Power Supply</b>	AC 100-240 V, 50/60 Hz
<b>Set Size with Stand (mm) (W x H x D)</b>	1,225.5 x 786.3 x 300.6
<b>Set Weight with Stand</b>	21.1 kg



Subject article is to be imported together with a remote controller with batteries, wall mount support, user manual, e-manual, power cable, and slim gender 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; and ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem; ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero; and ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Forms “E”, “D”, and “AK”, 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





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>AHTN 8528.72.92</b> <b>MFN - 10% ad valorem</b> <b>ACFTA - 5% ad valorem</b> <b>ATIGA - Zero</b> <b>AKFTA - Zero</b>	<b>2</b>   <b>TCC (AR) NO.</b>  <b>19-248</b>
	<b>3</b>   <b>DATE ISSUED</b>  <b>JUL 03 2019</b>

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

**“SAMSUNG LED TV RECEIVER WITH BUILT-IN WLAN/BT/BLE MODULES, MODELS: UA55NU8000GXXP AND UA82NU8000GXXP”**

Based on the technical specifications submitted, subject articles are light-emitting diode (LED) smart television sets with wireless local area network (WLAN), Bluetooth (BT), and Bluetooth Low Energy (BLE) transceiver capability. Their input and output connections are four (4) HDMI, two (2) USB 2.0, component in (Y/Pb/Pr), composite in (AV), Ethernet (LAN), and digital audio out ports for both models and an additional DVI port for the 82-inch model. Their other specifications are:

Model	Resolution	Diagonal Size	Set Size with Stand (mm) (W x H x D)	Set Weight with Stand	Power Supply
UA55NU8000GXXP	3,840 x 2,160	55 inches	1227.1 x 787.1 x 322.0	18.9 kg	AC 100-240 V, 50/60 Hz
UA82NU8000GXXP		82 inches	1830.0 x 1144.6 x 387.2	45.7 kg	

Subject articles are to be imported together with a remote controller with batteries, wall mount support, user manual, e-manual, power cable, and slim gender 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 articles are classified under AHTN 2017 subheading 8528.72.92, 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; ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero; and ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Forms “E”, “D”, and “AK”, 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



19-00203



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 8528.52.00B</b> <b>MFN - 15% ad valorem</b> <b>ATIGA - Zero</b> <b>ACFTA - Zero</b> <b>AKFTA - Zero</b>		<b>19-249</b>
		<b>3</b>	<b>DATE ISSUED</b>
			JUL 03 2019

**4 DESCRIPTION OF GOOD**

**“SAMSUNG LARGE FORMAT DISPLAY, MODEL: LH49DCJPLGC”**

Based on the brochure submitted, subject article is a colour light-emitting diode (LED)-backlit display monitor. It is capable of connecting to a computer and set back box (SBB) multimedia player. Used as a digital signage unit for commercial purposes, subject article has the following specifications:

<b>Diagonal Size</b>	49 inches
<b>Resolution</b>	1,920 x 1,080
<b>Connectivity</b>	HDMI In, DVI In, USB, Component In, Composite In, RGB In, Audio In/Out, RS232 In, and RJ45 In
<b>Power Supply</b>	AC 100-240 V, 50/60 Hz
<b>Set Weight</b>	10.1 kg
<b>Set Dimension (W x H x D)</b>	1,118.8 x 650 x 74.2 mm

**5 REASONS FOR CLASSIFICATION**

Heading 85.28 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, monitors and projectors, not incorporating television reception apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, monitors capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71. This group includes monitors which are capable of accepting a signal from the central processing unit of an automatic data processing machine and provide a graphical presentation of the data processed. The monitors of this group may be characterised by the following features, among others, they do not incorporate a channel selector or video tuner; and they are fitted with connectors characteristic of data processing systems (e.g., RS-232C interface, DIN, D-SUB, VGA, DVI, HDMI or DP (display port) connectors).

In view thereof, subject article is classified under AHTN 2017 subheading 8528.52.00B, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem; and ASEAN Trade in Goods Agreement (ATIGA), ASEAN-China Free Trade Area (ACFTA), and ASEAN-Korea Free Trade Area (AKFTA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “D”, “E”, and “AK”, 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





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 8528.72.92</b> <b>MFN – 10% ad valorem</b> <b>ACFTA – 5% ad valorem</b> <b>AKFTA – Zero</b> <b>ATIGA – Zero</b>		<b>19-251</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>JUL 03 2019</b>

**4 DESCRIPTION OF GOOD**

**“SAMSUNG LED TV with BUILT-IN WLAN MODULE”**

Based on the technical information submitted, subject articles are light emitting diode (LED) smart television sets with built-in wireless local area network (WLAN) module. Subject articles have the following specifications:

Model	UA55NU7300GXXP	UA65NU7300GXXP
Screen Size	55"	65"
Resolution	3,840 x 2,160 pixels	
Connectivity	HDMI – 3 USB – 2 Component In – 1 Composite In – 1 Ethernet (LAN) Digital Audio Out – 1 RF In – 1	
Accessories included	Remote control and batteries, wall-mount supports, manuals, power cable, and slim gender 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 articles are 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) rates of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”; ASEAN-Korea Free Trade Area (AKFTA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Form “AK”; and ASEAN Trade in Goods Agreement (ATIGA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.

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

FOR THE COMMISSION

*Mari Lou P. Mendoza*

**MARILOU P. MENDOZA**  
Chairperson





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 8528.52.00B</b> <b>MFN - 15% ad valorem</b> <b>ATIGA - Zero</b> <b>ACFTA - Zero</b> <b>AKFTA - Zero</b>		<b>19-254</b>
		<b>3</b>	<b>DATE ISSUED</b>
		<b>JUL 03 2019</b>	

**4 DESCRIPTION OF GOOD**

**“SAMSUNG LARGE FORMAT DISPLAYS,  
MODELS: LH32DBEPLGC AND LH55DBEPLGC”**

Based on the brochure submitted, subject articles are colour light-emitting diode (LED)-backlit display monitors with embedded WiFi. These monitors are capable of connecting to computers and can play multimedia content using the built-in media player. Used as digital signage units for commercial purposes, subject articles have the following specifications:

Model	LH32DBEPLGC	LH55DBEPLGC
Diagonal Size (inches)	32	55
Resolution	1,920 x 1,080 (16:9)	
Connectivity	Analog D-SUB, HDMI, DVI, USB, Component, Stereo Mini Jack, RS232C, RJ45, and IR	
Power Supply	AC 100-240 V, 50/60 Hz	
Set Weight (kg)	4.8	15.4
Dimension (W x H x D; mm)	721.4 x 420.3 x 49.9	1,230.6 x 706.9 x 49.9

**5 REASONS FOR CLASSIFICATION**

Heading 85.28 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, monitors and projectors, not incorporating television reception apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, monitors capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71. This group includes monitors which are capable of accepting a signal from the central processing unit of an automatic data processing machine and provide a graphical presentation of the data processed. The monitors of this group may be characterised by the following features, among others, they do not incorporate a channel selector or video tuner; and they are fitted with connectors characteristic of data processing systems (e.g., RS-232C interface, DIN, D-SUB, VGA, DVI, HDMI or DP (display port) connectors).

In view thereof, subject articles are classified under AHTN 2017 subheading 8528.52.00B, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem; and ASEAN Trade in Goods Agreement (ATIGA), ASEAN-China Free Trade Area (ACFTA), and ASEAN-Korea Free Trade Area (AKFTA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “D”, “E”, and “AK”, 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



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 8528.72.92</b> <b>MFN – 10% ad valorem</b> <b>ACFTA – 5% ad valorem</b> <b>AKFTA – Zero</b> <b>ATIGA – Zero</b>		<b>19-255</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>JUL 03 2019</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>		
	<b>“SAMSUNG LED TV WITH BUILT-IN BLUETOOTH AND WI-FI MODULE”</b>		
	<p>Based on the technical information submitted, subject articles are light emitting diode (LED) smart television sets with built-in Bluetooth and WiFi modules. Subject articles have the following specifications:</p>		
	<b>Model</b>	<b>HG43AE690DWXXP</b>	<b>HG49AE690DWXXP</b>
	<b>Screen Size (inches)</b>	43	49
	<b>Resolution</b>	1,920 x 1,080	
	<b>Connectivity</b>	HDMI, USB, Component In, Composite In, Ethernet (LAN), headphone, Digital Audio Out, RF In, RJ12, Remote Jackpack (RJP), PC In (D-sub), PC/DVI Audio In, and Ethernet Bridge (LAN-Out)	
	<b>Accessories included</b>	Remote control and batteries, wall-mount supports, power cable, quick install guide, data cable, and stand mount kit	

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>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).</p> <p>In view thereof, subject articles are 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) rates of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”; ASEAN-Korea Free Trade Area (AKFTA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Form “AK”; and ASEAN Trade in Goods Agreement (ATIGA) rates 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> <p><i>Mari Lou P. Mendoza</i></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	  <p>19-00208</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 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 8529.90.91B MFN - Zero ATIGA - Zero		19-257
		<b>3</b>	<b>DATE ISSUED</b>
			JUL 03 2019

**4 DESCRIPTION OF GOOD**

**“SHARP 42” LCD PANEL MODULE, MODEL: A3KUKBB1AP”**

Based on the technical specifications and sample submitted, subject article is a liquid crystal display (LCD) unit and cabinet assembly of a light-emitting diode (LED) television (TV) set consisting of the following major parts:

Quantity	Part Name	Description
1	Open cell LCD panel	It receives data (signal) processed by the main unit via control board attached to the LCD panel.
2	Optical sheets	These refract backlight for uniform illumination of the LCD panel.
1	Diffusion plate	This scatters the light evenly on the screen.
1	Reflector sheet	This reflects backlight for better illumination.
3	Backlight LED bars	These provide the light to enable visualization of the picture information on LCD panel.
1	Front cabinet	These house the components/parts of the television.
1	LCD panel chassis	
1	Backlight LED chassis	
1	Rear cabinet	

Subject parts are to be imported as a sub-assembled TV module without a tuner. The module, together with the main control unit, power unit, and other components, will be assembled locally to make a complete LED TV set.

**5 REASONS FOR CLASSIFICATION**

Heading 85.29 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that subject to the general provisions regarding the classification of parts, this heading covers parts of the apparatus of the four preceding headings.

In view thereof, subject article is classified under AHTN 2017 subheading 8529.90.91B, with a Most Favoured Nation (MFN) rate of duty of zero, and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.

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

FOR THE COMMISSION

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



19-00201