

2019-07-022




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 :** 19 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 04-16 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
19-177	"FREYSSINET HDPE STAY CABLE DUCT"	3917.32.93	MFN – 15% Ad Valorem
19-215	"MR1 LACTOSE 100 MESH (900 kg)"	1702.11.00	MFN – 1% Ad Valorem

2019-07-022 P.2



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

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19-216	"CORN FLOUR (50 kg)"	1102.20.00	MFN – 10% Ad Valorem
19-230	"MOLD-ZAP® POWDER"	3808.92.90	MFN – 3% Ad Valorem ATIGA – Zero*
19-240	"SAMSUNG LARGE FORMAT DISPLAY, MODELS: LH43PHFPBGC, LH49PHFPBGC and LH55PHFPBGC"	8528.52.00B	MFN – 15% Ad Valorem ACFTA – Zero* ATIGA – Zero* AKFTA – Zero*
19-258	"ENERGEN® CHAMPION"	1806.90.90	MFN – 7% Ad Valorem ATIGA – Zero*
19-259	"ENERGEN® PANDESAL MATE"	1806.90.90	MFN – 7% Ad Valorem ATIGA – Zero*
19-264	"DIGESTOCAP"	3824.99.99	MFN – 3% Ad Valorem
<b>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</b>			

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

2019-07-022 P-3



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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 19-095



BOC-09-0462

16 July 2019

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



Dear **Commissioner Guerrero**:



BOC-09-04594

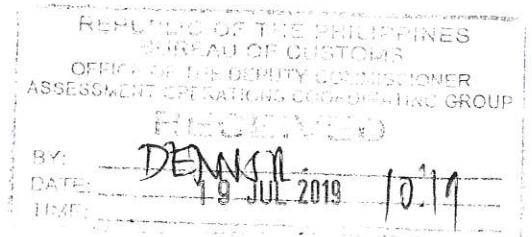
Pursuant to the provisions of Section 1603(f) of the *Customs Modernization and Tariff Act* (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (*Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation of Goods*), this Commission is pleased to furnish your good Office with original copies of eight (08) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 19-177, 19-215, 19-216, 19-230, 19-240, 19-258, 19-259, and 19-264, issued by this Commission from 04 – 16 July 2019.

Thank you.

Very truly yours,

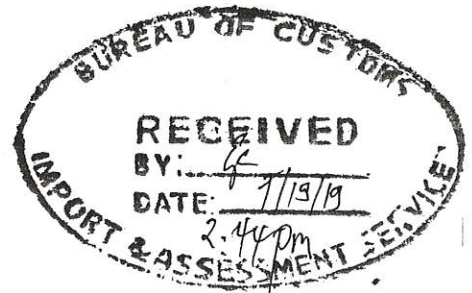
*[Handwritten signature]*

**MARILOU P. MENDOZA**  
Chairperson

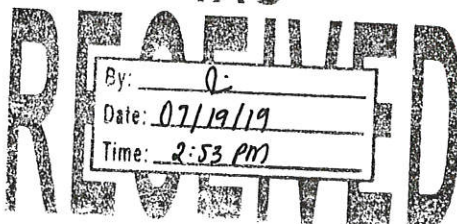


Encl: As stated.

cc: The Secretary  
Department of Finance



OFFICE OF THE DIRECTOR  
IAS





2019-07-022 P.4



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1   <b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	2   <b>TCC (AR) NO.</b>
<p style="text-align: center;"><b>AHTN 1102.20.00</b> <b>MFN - 10% ad valorem</b></p>	<p style="text-align: center;"><b>19-216</b></p>
	<p>3   <b>DATE ISSUED</b></p> <p style="text-align: center;"><b>JUL 12 2019</b></p>

4 | **DESCRIPTION OF GOOD**

**“CORN FLOUR (50 kg)”**

Based on the ingredients listing, certificate of analysis, process flow diagram, and sample submitted, subject article is flour produced by milling yellow corn (maize). It contains, by weight, more than 45% starch and less than 2% ash, and more than 90%, by weight, can pass through a 500-micron sieve. Packed in 50-kg bags, subject article is used as an ingredient in the preparation of breakfast cereal products.

5 | **REASONS FOR CLASSIFICATION**

Heading 11.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers cereal flours other than of wheat or meslin. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers flours (i.e., the pulverised products obtained by milling the cereals of Chapter 10) other than flours of wheat or meslin. Products of the milling of rye, barley, oats, maize (corn) (including whole cobs ground with or without their husks) grain sorghum, rice or buckwheat are classified in this heading as flours if they fulfil the requirements as to starch content and ash content set out in paragraph (A) of Chapter Note 2 and comply with the criterion of passage through a standard sieve as required by paragraph (B) of that Note.

In view thereof, subject article is classified under AHTN 2017 subheading 1102.20.00, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem.

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

FOR THE COMMISSION

**MARILOU P. MENDOZA**  
Chairperson



Republic of the Philippines  
TARIFF COMMISSION



19-00216





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 1806.90.90</b> <b>MFN - 7% ad valorem</b> <b>ATIGA - Zero</b>		<b>19-258</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>JUL 04 2019</b>

**4 DESCRIPTION OF GOOD****“ENERGEN® CHAMPION”**

Based on the product specifications, certificate of analysis, product label, and list of ingredients submitted, subject article is a powdered chocolate milk drink. It is composed of sugar, non-dairy creamer, full cream milk powder, cocoa powder (more than 5%), malt extract powder, calcium carbonate, iodized salt, maltodextrin, artificial flavor, vitamin premix, and egg powder. Packed in 35-gram cellophane sachets, subject article is intended for kids above four (4) years old.

**5 REASONS FOR CLASSIFICATION**

Heading 18.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers chocolate and other food preparations containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading also includes all sugar confectionery containing cocoa in any proportion (including chocolate nougat), sweetened cocoa powder, chocolate powder, chocolate spreads, and, in general, all food preparations containing cocoa.

In view thereof, subject article is classified under AHTN 2017 subheading 1806.90.90, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem 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


 Republic of the Philippines  
 TARIFF COMMISSION


19-00214

  
**MARILOU P. MENDOZA**  
 Chairperson

2019-07-022 P-6



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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>
	<p><b>AHTN 1806.90.90</b>  <b>MFN - 7% ad valorem</b>  <b>ATIGA - Zero</b></p>		<b>19-259</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>JUL 04 2019</b>

**4 DESCRIPTION OF GOOD**

**“ENERGEN® PANDESAL MATE”**

Based on the product specifications, certificate of analysis, list of ingredients, and sample submitted, subject article is a powdered chocolate drink. It is composed of sugar, non-dairy creamer, cocoa powder (more than 5%), foaming creamer, full cream milk powder, malt extract powder, vegetable stabilizer, artificial flavor, and salt. Packed in 30-gram cellophane sachets, subject article is intended for kids above five (5) years old.

**5 REASONS FOR CLASSIFICATION**

Heading 18.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers chocolate and other food preparations containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading also includes all sugar confectionery containing cocoa in any proportion (including chocolate nougat), sweetened cocoa powder, chocolate powder, chocolate spreads, and, in general, all food preparations containing cocoa.

In view thereof, subject article is classified under AHTN 2017 subheading 1806.90.90, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem 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

**MARILOU P. MENDOZA**  
Chairperson



Republic of the Philippines  
TARIFF COMMISSION



19-00215



2019-07-022 P.7



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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>
	AHTN 3824.99.99 MFN - 3% ad valorem		19-264
		<b>3</b>	<b>DATE ISSUED</b>
			JUL 16 2019

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“DIGESTOCAP”</b>
	<p>Based on the product specifications, product label, certificate of product registration from the Bureau of Animal Industry (BAI), safety data sheet, and photograph of packaging submitted, subject article is an acidulant for animal feeds in white powder form. It consists of orthophosphoric acid, citric acid, fumaric acid, and silica as carrier. Packed in 25-kg bags, subject article is to be added to poultry and swine feeds at a rate of 0.5 to 2 kg/MT of feed to improve feed digestibility, decrease feed pH, and as feed preservative, among others.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 38.24 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the chemical products classified here are therefore products whose composition is not chemically defined, whether they are obtained as by-products of the manufacture of other substances (this applies, for example, to naphthenic acids) or prepared directly. The preparations classified here may be either wholly or partly of chemical products (this is generally the case) or wholly of natural constituents.</p> <p>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.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	<p>Republic of the Philippines TARIFF COMMISSION</p> <p>19-00217</p>

4<sup>th</sup> Floor West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines

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Website: [tariffcommission.gov.ph](http://tariffcommission.gov.ph) • Philippine Tariff Finder: [finder.tariffcommission.gov.ph](http://finder.tariffcommission.gov.ph) • Email Address: [info@tariffcommission.gov.ph](mailto:info@tariffcommission.gov.ph)



2019-07-022 P8

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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 3917.32.93</b> <b>MFN - 15% ad valorem</b>		19-177
		<b>3</b>	<b>DATE ISSUED</b>
			JUL 04 2019

**4 DESCRIPTION OF GOOD**

**“FREYSSINET HDPE STAY CABLE DUCT”**

Based on the brochure and product specifications submitted, subject article is a semi-flexible twelve-meter long hollow cylinder for housing stay cables. It is composed of two (2) layers of co-extruded high-density polyethylene (HDPE): an inner black layer (or white in case of black outer layer) with a minimum thickness of 4.5 mm and a 1.5-mm thick coloured outer layer with a double helical fillet. Subject article is designed to protect cables from ultraviolet radiation, ensure impermeability to run-off water, and provide aerodynamic stability to the stay cables.



*A co-extruded HDPE sheath with double helical fillets.*

**5 REASONS FOR CLASSIFICATION**

Note 8 to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that for the purposes of heading 39.17, the expression “tubes, pipes and hoses” means hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.

Heading 39.17 of the AHTN 2017 covers tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that tubes, pipes and hoses and fittings therefor may be rigid or flexible and may be reinforced or otherwise combined with other materials.

In view thereof, subject article is classified under AHTN 2017 subheading 3917.32.93, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem.

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

FOR THE COMMISSION



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



2019-07-022 P.9

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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 1702.11.00</b> <b>MFN - 1% ad valorem</b>		<b>19-215</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>JUL 04 2019</b>

**4 DESCRIPTION OF GOOD**

**“MR1 LACTOSE 100 MESH (900 kg)”**

Based on the customer information sheet, process flowchart, and sample submitted, subject article is pure lactose (more than 99% on a dry basis) in the form of white powder. It is manufactured by pasteurization, ultra-filtration, evaporation, crystallization, drying, grinding, and sifting of whey separated from the curd of pasteurized raw milk. Packed in 900-kg bags, subject article is used as a raw material (source of carbohydrate) in the manufacture of infant milk powder.

**5 REASONS FOR CLASSIFICATION**

Heading 17.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this part covers sugars, other than sugars of heading 17.01 or chemically pure sugars of heading 29.40, in solid form (including powders), whether or not containing added flavouring or colouring matter. The principal sugars of this heading are, among others, lactose (also known as milk sugar) (C<sub>12</sub>H<sub>22</sub>O<sub>11</sub>), which occurs in milk and is produced commercially from whey. This heading covers both commercial and chemically pure lactose. Such products must contain by weight more than 95 % lactose, expressed as anhydrous lactose, calculated on the dry matter. For the purposes of calculating the percentage weight of lactose in a product the expression “dry matter” should be taken to exclude both free water and water of crystallisation. Products obtained from whey and containing 95 % or less by weight of lactose, expressed as anhydrous lactose, calculated on the dry matter, are excluded (generally heading 04.04). Commercial lactose, when refined, is a white, slightly sweet, crystalline powder. Chemically pure lactose, whether anhydrous or hydrated, occurs as hard colourless crystals, which absorb odours. Lactose is used extensively, with milk, in the preparation of infant foods; it is also used in confectionery, in jam-making or in pharmacy.

In view thereof, subject article is classified under AHTN 2017 subheading 1702.11.00, 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



Republic of the Philippines  
TARIFF COMMISSION



19-00212



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2019-07-022 P-10



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 3808.92.90</b> <b>MFN - 3% ad valorem</b> <b>ATIGA - Zero</b>		19-230
		<b>3</b>	<b>DATE ISSUED</b>
			JUL 16 2019

**4 DESCRIPTION OF GOOD**

**“MOLD-ZAP® POWDER”**

Based on the certificate of product registration from the Bureau of Animal Industry (BAI), product labels, certificate of formulation, manufacturing process flowchart, product specifications, safety data sheet, and sample submitted, subject article is a buffered propionic acid-based mold inhibitor (fungicide) for animal feeds in the form of brown powder with a pungent odor. It consists of propionic acid, wheat bran, smectite-vermiculite, ammonium hydroxide, silicon dioxide, and natural/artificial flavors. Packed in 5-kg, 10-kg, 20-kg, and 25-kg foil-lined bags, subject article is added at a rate of 0.5 to 1.5 kg per ton of finished feed, for the prevention of molds in processed stored feeds and processed stored grains.

**5 REASONS FOR CLASSIFICATION**

Heading 38.08 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a range of products (other than those having the character of medicaments, including veterinary medicaments) intended to destroy pathogenic germs, insects (mosquitoes, moths, Colorado beetles, cockroaches, etc.), mosses and moulds, weeds, rodents, wild birds, etc. These insecticides, disinfectants, herbicides, fungicides, etc., are applied by spraying, dusting, sprinkling, coating, impregnating, etc., or may necessitate combustion. They achieve their results by nerve-poisoning, by stomach-poisoning, by asphyxiation or by odour, etc. The products of heading 38.08 include, among others, fungicides. Fungicides are products which protect against the growth of fungi (e.g., preparations based on copper compounds) or which are designed to eradicate the fungi already present (e.g., preparations based on formaldehyde).

In view thereof, subject article is classified under AHTN 2017 subheading 3808.92.90, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem 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



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**MARILOU P. MENDOZA**  
 Chairperson



2019-07-022 P.1

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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>
	AHTN 8528.52.00B MFN - 15% ad valorem ATIGA – Zero ACFTA – Zero AKFTA - Zero		19-240
		<b>3</b>	<b>DATE ISSUED</b>
			JUL 04 2019

<b>4</b>	<p style="text-align: center;"><b>DESCRIPTION OF GOOD</b></p> <p style="text-align: center;"><b>“SAMSUNG LARGE FORMAT DISPLAY, MODELS: LH43PHFPBGC, LH49PHFPBGC and LH55PHFPBGC”</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>LH43PHFPBGC</td> <td style="text-align: center;">43</td> <td rowspan="3" style="text-align: center;">1920 x 1080</td> <td rowspan="3" style="text-align: center;">AC 100 ~ 240 V, 50/60 Hz</td> <td style="text-align: center;">9.4</td> <td style="text-align: center;">959.7 x 550.1 x 29.9</td> </tr> <tr> <td>LH49PHFPBGC</td> <td style="text-align: center;">49</td> <td style="text-align: center;">13.2</td> <td style="text-align: center;">1092.6 x 624.8 x 29.9</td> </tr> <tr> <td>LH55PHFPBGC</td> <td style="text-align: center;">55</td> <td style="text-align: center;">16.3</td> <td style="text-align: center;">1228.4 x 701.2 x 29.9</td> </tr> </tbody> </table>	MODEL	Screen Size (in.)	Resolution	Power Input	Weight (kg)	Dimensions (W x H x D) (mm)	LH43PHFPBGC	43	1920 x 1080	AC 100 ~ 240 V, 50/60 Hz	9.4	959.7 x 550.1 x 29.9	LH49PHFPBGC	49	13.2	1092.6 x 624.8 x 29.9	LH55PHFPBGC	55	16.3	1228.4 x 701.2 x 29.9
MODEL	Screen Size (in.)	Resolution	Power Input	Weight (kg)	Dimensions (W x H x D) (mm)																
LH43PHFPBGC	43	1920 x 1080	AC 100 ~ 240 V, 50/60 Hz	9.4	959.7 x 550.1 x 29.9																
LH49PHFPBGC	49			13.2	1092.6 x 624.8 x 29.9																
LH55PHFPBGC	55			16.3	1228.4 x 701.2 x 29.9																

<b>5</b>	<p style="text-align: center;"><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> <div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div style="text-align: center;">   <p>19-00213</p> </div> <div style="text-align: right;">  <p><b>MARILOU P. MENDOZA</b> Chairperson</p> </div> </div>
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