

2019-04-003



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 : April 1, 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 22 March 2019, for various imported articles, and the same were submitted and reviewed by the Office, summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2018 RATES OF DUTY
19-059	"GLOBAMAX 1000"	2309.90.20	MFN – Zero
19-064	"ACTISAF® SC 47 STD"	2102.10.00	MFN – 3% Ad Valorem



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DEPARTMENT OF FINANCE
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MANILA 1099

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19-066	"SAFMANNAN®"	2106.90.99	MFN – 7% Ad Valorem
19-077	"SMEG BUILT-IN REFRIGERATOR, Model: BD328V2"	8418.10.19	MFN - 10% Ad Valorem
19-079	"GUNNEBO® SPEEDSTILE FL SERIES"	8479.89.39	MFN - 1% Ad Valorem
19-080	"PRO-PEP F"	2309.90.20	MFN – Zero
19-082	"UNITED ZINOMIN"	2817.00.10	MFN – 5% Ad Valorem ACFTA – Zero*
19-084	"GLOBIND AQUA"	3909.10.90	MFN – 5% Ad Valorem ACFTA – Zero*
19-085	"DEXTROSE ANHYDROUS"	1702.30.10	MFN – 3% Ad Valorem ACFTA – Zero*

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

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19-086	"DEXTROSE MONOHYDRATE"	1702.30.10	MFN – 3% Ad Valorem ACFTA – Zero*
19-090	"KING LONG NEW KINGWIN S 15-SEATER"	8702.10.99	MFN – 20% Ad Valorem ACFTA – 5% Ad Valorem*
19-092	"KING LONG KINGO 19-SEATER"	8702.10.99	MFN – 20% Ad Valorem ACFTA – 5% Ad Valorem*

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

For your information, guidance and strict compliance.

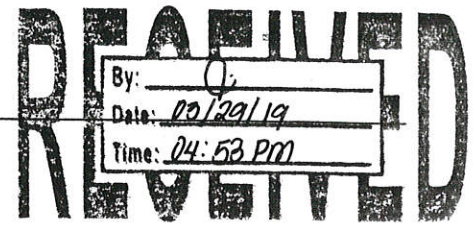
CC: COMMISSIONER OF CUSTOMS

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OFFICE OF THE DIRECTOR
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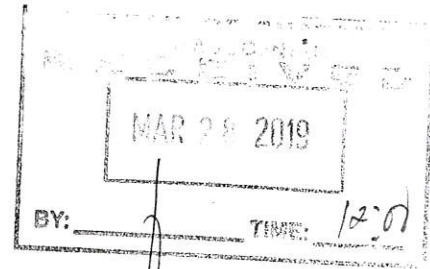
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION



TCOC Ref. No. 19-044

27 March 2019

COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Port Area, Manila



Dear **Commissioner Guerrero**:



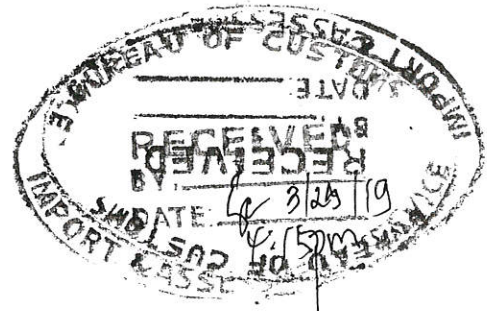
BOC-09-00662

Pursuant to the provisions of Section 1603(f) of the *Customs Modernization and Tariff Act* (Republic Act No. 10863), 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 twelve (12) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 19-059, 19-064, 19-066, 19-077, 19-079, 19-080, 19-082, 19-084, 19-085, 19-086, 19-090, and 19-092, issued by this Commission on 22 March 2019.

Thank you.

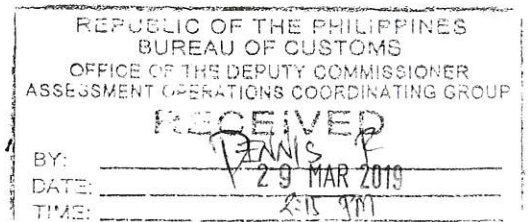
Very truly yours,

ERNESTO L. ALBANO
Commissioner
Officer-in-Charge



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)

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 2309.90.20 MFN - Zero			19-059
		3	DATE ISSUED
		MAR 22 2019	

4 DESCRIPTION OF GOOD

"GLOBAMAX 1000"

Based on the certificate of composition and product specifications submitted, subject article is a feed supplement in the form of grayish-white, fine, granulated powder. It is composed of calcium butyrate and calcium lactate pentahydrate encapsulated in carrier (vegetable oil, and fat with wheat gluten and bentonite). It is packed in 25-kg and 1,000-kg bags with polyethylene lining and is added to poultry feed at a rate of 500 to 1,500 grams per metric ton of feed. Subject article is used as an additional source of organic calcium to improve egg shell quality and as a supplemental energy source for gastrointestinal cells to improve their integrity and function.

5 REASONS FOR CLASSIFICATION

Heading 23.09 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, preparations for supplementing (balancing) farm-produced feed (feed supplements). Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced animal diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients. Although, qualitatively, these preparations have much the same composition as those in complete feeds, they are distinguished by a relatively high content of one particular nutrient.

In view thereof, subject article is classified under AHTN 2017 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero.

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

FOR THE COMMISSION

Mari Lou P. Mendoza
MARILOU P. MENDOZA
Chairperson



2019-04-003 P.U



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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 2102.10.00 MFN - 3% ad valorem		19-064
		3	DATE ISSUED
			MAR 22 2019

4 DESCRIPTION OF GOOD

“ACTISAF® SC 47 STD”

Based on the brochure, certificate of formula, and process flowchart submitted, subject article is a 100% dried live yeast (*Saccharomyces cerevisiae*), in the form of light beige micro-spherule. It is obtained by propagation of the strain, separation and dehydration of yeast cream, and drying. Packed in 5-kg, 25-kg, and 1000-kg bags, subject article is to be added to feeds to improve feed efficiency and zootechnical performance of ruminants, swine, poultry, horses, and rabbits.

5 REASONS FOR CLASSIFICATION

Heading 21.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, yeasts (active or inactive). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the yeasts of this heading may be in the active or inactive state. Active yeasts generally provoke fermentation. They consist essentially of certain micro-organisms (almost exclusively of the genus *Saccharomyces*), which multiply during alcoholic fermentation.

In view thereof, subject article is classified under AHTN 2017 subheading 2102.10.00, 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

[Signature]
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 2106.90.99 MFN – 7% ad valorem		19-066
		3	DATE ISSUED
			MAR 22 2019

4 DESCRIPTION OF GOOD

“SAFMANNAN®”

Based on the certificate of formula, product brochure, and manufacturing process submitted, subject article is a 100% cell wall of autolysed yeast in the form of light-beige fine powder. It is obtained by heat treatment and complete autolysis of *Saccharomyces cerevisiae* yeast cream followed by separation, pasteurization, spray drying, and packing. Packed in 25-kg multi-walled paper bags with polyethylene liner, subject article is used as a nutrient supplement for ruminants, swine, poultry, and aquaculture.

5 REASONS FOR CLASSIFICATION

Heading 21.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, autolysed yeast and other yeast extracts, products obtained by the hydrolysis of yeast. These products cannot provoke fermentation and they have a high protein value. They are used mainly in the food industry (e.g., for the preparation of certain seasonings).

In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.99, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.

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

FOR THE COMMISSION

MARILOU P. MENDOZA
Chairperson



Republic of the Philippines
TARIFF COMMISSION



19-00033

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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 8418.10.19 MFN – 10% ad valorem		19-077
		3	DATE ISSUED
			MAR 22 2019

4 DESCRIPTION OF GOOD

“SMEG BUILT-IN REFRIGERATOR, Model: BD328V2”

Based on the technical specifications submitted, subject article is a compression-type, combined refrigerator-freezer designed for household use. It is fitted with two (2) separate external doors (bottom freezer mount) and has the following specifications:

Freezer capacity (l)	71
Total Storage Volume (l)	258
Total Gross Volume (l)	263
Climate Class	Subnormal (SN) - Tropical (T)
Electrical Connection Rating (W)	150
Voltage (V)	220 - 240
Frequency (Hz)	60
Refrigerant	R600a

Subject article is to be installed in a cavity space for seamless integration with kitchen furniture (built-in).

5 REASONS FOR CLASSIFICATION

Heading 84.18 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, refrigerators, freezers and other refrigerating or freezing equipment, electric or other. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the refrigerators and refrigerating equipment of this heading are in the main machines or assemblies of apparatus for the production, in a continuous cycle of operations, of low temperatures (in the region of 0 °C or less) at the active cooling element, by the absorption of the latent heat of evaporation of liquefied gases (e.g., ammonia, halogenated hydrocarbons), of volatile liquids or, in the case of certain marine types, of water.

In view thereof, subject article is classified under AHTN 2017 subheading 8418.10.19, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem.

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

FOR THE COMMISSION



Mari Lou P. Mendoza
MARILOU P. MENDOZA
Chairperson

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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

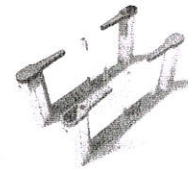
1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<p style="text-align: center;">AHTN 8479.89.39 MFN - 1% ad valorem</p>		19-079	
		3	DATE ISSUED
		MAR 22 2019	

4 DESCRIPTION OF GOOD

“GUNNEBO® SPEEDSTILE FL SERIES”

Based on the brochure submitted, subject article is an electromechanical turnstile. It is operated by a motor-driven mechanism that moves the glass flap leaves to allow entry/exit of users. During operation, if the appropriate electrical signal is received from the access control system or through remote control, the flap leaves will open/close. If an unauthorized user attempts to enter, the security features detect the unauthorized passage and activate the built-in alarm system. Light emitting diode (LED) display status lights are mounted within the top surface to signal normal (steady) or alarm (flashing) conditions. Subject article is to be imported fully assembled together with various materials and accessories such as LED way mode indicator, pictogram, light curtain safety kit, card reader integration, back-up battery, and remote control system. It has the following specifications:

Standard Finishes	Anodised aluminium silver lid (BA Model) Anodised aluminium black lid (EV Model)
Passageway (mm)	600 (standard); 900 (wide)
Overall Height (mm)	1,000; 1,200; 1,800
Power Supply	230 VAC, 50 Hz



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 this heading is restricted to machinery having individual functions, which (a) is not excluded from this Chapter by the operation of any Section or Chapter Note; and (b) is not covered more specifically by a heading in any other Chapter of the Nomenclature; and (c) cannot be classified in any other particular heading of this Chapter since: (i) no other heading covers it by reference to its method of functioning, description or type; and (ii) no other heading covers it by reference to its use or to the industry in which it is employed; or (iii) it could fall equally well into two (or more) other such headings (general purpose machines).

In view thereof, subject article, is classified under AHTN 2017 subheading 8479.89.39, 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



[Signature]
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 2309.90.20 MFN - Zero		19-080
		3	DATE ISSUED
			MAR 22 2019

4 DESCRIPTION OF GOOD

“PRO-PEP F”

Based on the technical brochure, product label, material safety data sheet, certificate of feed product registration from the Bureau of Animal Industry (BAI), and composition submitted, subject article is a feed ingredient in the form of light yellowish powder with mild porcine odor. It is composed of peptone concentrate from swine and soybean meal. Packed in 25-kg bags, subject article is added to animal feeds as a highly digestible protein source that increases feed conversion efficiency and improves growth and production performance of swine, poultry, cattle, sheep and horse.

5 REASONS FOR CLASSIFICATION

Heading 23.09 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, preparations for supplementing (balancing) farm-produced feed (feed supplements). Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced animal diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients. Although, qualitatively, these preparations have much the same composition as those in complete feeds, they are distinguished by a relatively high content of one particular nutrient.

In view thereof, subject article is classified under AHTN 2017 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero.

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

FOR THE COMMISSION

MARILOU P. MENDOZA
Chairperson



Republic of the Philippines
TARIFF COMMISSION



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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 2817.00.10 MFN – 5% ad valorem ACFTA – Zero		19-082	
		3	DATE ISSUED
		MAR 22 2019	

4 DESCRIPTION OF GOOD

“UNITED ZINOMIN”

Based on the certificate of product registration from the Bureau of Animal Industry (BAI), product specifications, material safety data sheet, and photograph of product packaging submitted, subject article is a feed supplement containing a minimum of 98% zinc oxide in the form of white to yellowish-white powder. It is administered to swine for the prevention of parakeratosis and to poultry for their normal growth, enhancement of feather development, and for the improvement of egg production and hatchability. Packed in 25-kg bags, subject article is to be added to animal feeds at a rate of 5 to 50 grams per ton of feed for swine and at 5 to 10 grams per ton of feed for poultry.

5 REASONS FOR CLASSIFICATION

Heading 28.17 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, zinc oxide. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that zinc oxide (zinc white) (ZnO) is obtained by burning zinc vapour with oxygen from air. The zinc vapour is obtained by vaporising metallic zinc (indirect or French process) or by the reduction of oxidic zinc raw materials like zinc ores (roasted blende, calamine – heading 26.08) with carbon (direct or American process). In these processes, the oxide is collected in bag houses or chambers forming deposits of increasingly pure oxides. In the wet process, zinc is leached from zinc containing raw materials and then precipitated as zinc hydroxide or carbonate. The precipitate is filtered, washed, dried and calcinated to ZnO. Zinc oxide is a fine white powder which turns yellow on heating. It is of amphoteric nature, soluble in acids and alkalis.

In view thereof, subject article is classified under AHTN 2017 subheading 2817.00.10 with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to the 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

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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 3909.10.90 MFN - 5% ad valorem ACFTA - Zero</p>		19-084	
		3	DATE ISSUED
		MAR 22 2019	

4 DESCRIPTION OF GOOD

“GLOBIND AQUA”

Based on the certificate of composition, technical brochure, and certificate of feed product registration from the Bureau of Animal Industry (BAI) submitted, subject article is a highly concentrated pellet binder containing mainly polymethylolcarbamide (urea-formaldehyde). It is in the form of fine, white, free-flowing powder with a bland odor and is used for forming hard, durable pellets with exceptional water resistance and stability. Packed in 20-kg bags with polyethylene lining, subject article is added to fish and shrimp feeds at a rate of 0.5 to 2 kg per ton of feed.

5 REASONS FOR CLASSIFICATION

Heading 39.09 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers amino-resins, phenolic resins and polyurethanes, in primary forms. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers amino-resins. These are formed by the condensation of amines or amides with aldehydes (formaldehyde, furfuraldehyde, etc.). The most important are urea resins (for example, urea-formaldehyde), thiourea resins (for example, thiourea-formaldehyde), melamine resins (for example, melamine-formaldehyde) and aniline resins (for example, aniline-formaldehyde).

Furthermore, Note 6(b) to Chapter 39 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.

In view thereof, subject article is classified under AHTN 2017 subheading 3909.10.90, with a Most Favoured Nation (MFN) rate of duty of 5% 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



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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 1702.30.10 MFN - 3% ad valorem ACFTA - Zero		19-085
		3	DATE ISSUED
			MAR 22 2019

4	DESCRIPTION OF GOOD
	“DEXTROSE ANHYDROUS”
	<p>Based on the certificate of feed product registration from the Bureau of Animal Industry (BAI), material safety data sheet, photographs of packaging, and product label submitted, subject article is 100% anhydrous D-glucose, in the form of odourless, white powder. Packed in 25-kg airtight bags, subject article is used as a feed ingredient and added at a rate of 1.0 to 2.0 kg per ton of feed.</p>

5	REASONS FOR CLASSIFICATION
	<p>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 heading 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 include dextrose (chemically pure glucose) and commercial glucose. Dextrose (C₆H₁₂O₆) is a white crystalline powder. It is used in the food and pharmaceutical industries.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 1702.30.10, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>

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.
<p style="text-align: center;">AHTN 1702.30.10 MFN - 3% ad valorem ACFTA - Zero</p>		19-086	
		3	DATE ISSUED
		MAR 22 2019	

4 DESCRIPTION OF GOOD

“DEXTROSE MONOHYDRATE”

Based on the material safety data sheet, product label, photograph of packaging, and certificate of feed product registration from the Bureau of Animal Industry (BAI) submitted, subject article is a feed sweetener containing 99% dextrose monohydrate. It is in the form of white crystalline powder. Packed in 25-kg bags, subject article is added to animal feed as a sweetener and as an energy source.

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 heading 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 include dextrose (chemically pure glucose) and commercial glucose. Dextrose (C₆H₁₂O₆) is a white crystalline powder. It is used in the food and pharmaceutical industries.

In view thereof, subject article is classified under AHTN 2017 subheading 1702.30.10, 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

MARILOU P. MENDOZA
Chairperson



Republic of the Philippines
TARIFF COMMISSION



19-00040

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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.
	<p>AHTN 8702.10.99 MFN - 20% ad valorem ACFTA - 5% ad valorem</p>		19-090
		3	DATE ISSUED
			MAR 22 2019

4 DESCRIPTION OF GOOD

“KING LONG NEW KINGWIN S 15-SEATER”

Based on the technical specifications submitted, subject article is a completely built-up (CBU) two-wheel-driven van with a gross vehicle weight of 3,380 kg. It is powered by a diesel engine with a cylinder capacity of 2,500 cc. Subject article has overall dimensions of 4,880 mm x 1,700 mm x 2,150 mm (L x W x H) and is designed for the transport of up to fifteen (15) persons.



5 REASONS FOR CLASSIFICATION

Heading 87.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers motor vehicles for the transport of ten or more persons, including the driver. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all motor vehicles designed for the transport of ten persons or more (including the driver). The vehicles of this heading may have any type of motor (internal combustion piston engine, electric motor, combination of an internal combustion piston engine and one or more electric motors, etc.).

In view thereof, subject article is classified under AHTN 2017 subheading 8702.10.99, with a Most Favoured Nation (MFN) rate of duty of 20% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”.

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

FOR THE COMMISSION

Mari Lou P. Mendoza

MARILOU P. MENDOZA
Chairperson



Republic of the Philippines
TARIFF COMMISSION



19-00041

2019-04-003 P.14



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<p style="text-align: center;">AHTN 8702.10.99 MFN - 20% ad valorem ACFTA - 5% ad valorem</p>		19-092	
		3	DATE ISSUED
		MAR 22 2019	

4 DESCRIPTION OF GOOD

"KING LONG KINGO 19-SEATER"

Based on the technical specifications submitted, subject article is a completely built-up (CBU) two-wheel-driven van with a gross vehicle weight of 3,380 kg. It is powered by a diesel engine with a cylinder capacity of 2,500 cc. Subject article has overall dimensions of 5,470 mm x 1,885 mm x 2,285 mm (L x W x H) and is designed for the transport of up to nineteen (19) persons.



5 REASONS FOR CLASSIFICATION

Heading 87.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers motor vehicles for the transport of ten or more persons, including the driver. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all motor vehicles designed for the transport of ten persons or more (including the driver). The vehicles of this heading may have any type of motor (internal combustion piston engine, electric motor, combination of an internal combustion piston engine and one or more electric motors, etc.).

In view thereof, subject article is classified under AHTN 2017 subheading 8702.10.99, with a Most Favoured Nation (MFN) rate of duty of 20% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form "E".

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

FOR THE COMMISSION



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19-00042

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