

Republic of the Philippines Department of Finance BUREAU OF CUSTOMS Manila

MEMORANDUM

TO

All District/Port Collectors

And Others Concerned

SUBJECT :

Tariff Commission Rulings covering TCC Nos. 14-059A, 14-070, 14-

119, 14-135, 14-151, 14-153, 14-159, 14-160, 14-167, 14-196, 14-

197, 14-198, 14-199, 14-200, 14-201 and 13-251.

DATE

November 7, 2014

Attached is a copy of letter dated 11 June 2014 of Mr. Edgardo B. Abon, Chairman, Tariff Commission furnishing this Bureau copies of their rulings on the following TCC Nos. 14-059A, 14-070, 14-119, 14-135, 14-151, 14-153, 14-159, 14-160, 14-167, 14-196, 14-197, 14-198, 14-199, 14-200, 14-201 and 13-251 together with their respective brochures/technical literature issued by their office from 10 June 2014 to 11June 2014.

For your information and guidance.

Please confirm the dissemination of this memorandum throughout your office within fifteen (15) days from receipt hereof.

ARNULFO B. GAMBAYAN

Acting Director

Imports and Assessment Service

Encls: a/s





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1		CLA	SSIFICATION	
	AHTN	8544.49.22	MFN - 7% ad valorem	
			ATIGA – Zero	

2	TCC NO.
A Commission of the Commission	14-059A

DATE 9 June 2014

4 DESCRIPTION

"MAKO® WELDING CABLE"

Based on the technical information submitted, subject article is an orange Thermoplastic Elastomers (TPE) sheathed copper conductor. Having welding load voltage of 20-40 Volts DC/AC and Open Circuit Voltage (OCV) of 75V DC/AC, it is available in the following sizes and specifications:

Nominal Conductor Area (mm²)	Nominal Overall Diameter (mm)	Nominal Thickness of Insulation (mm)	No.of Wire Strands
35	11.80	2.7	1114
50	13.70	2.8	1591
70	15.92	2.8	2228

It is used as a welding cable.

5 HEADING

85.44

SUBHEADING

AHTN 8544.49.22

CONSIDERED

6 REASONS FOR CLASSIFICATION

Heading 85.44 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers, among others, insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors. The pertinent Harmonized System (HS) Explanatory Notes state that provided they are insulated, this heading covers electric wire, cable and other conductors (e.g., braids, strip, bars) used as conductors in electrical machinery, apparatus or installations. These goods vary from very fine insulated wire to thick cables of more complex types.

In view thereof, subject articles are classified under 2012 AHTN subheading 8544.49.22 of the Code, as amended, with 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 amends TCC No. 14-059, issued on 07 May 2014.

FOR THE COMMISSION

Date Issued: 10 June 2014

EDGARDO B. ABON





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1		CLASSIFICATION						
	AHTN	3923.21.99 MFN - 15% ad valorem						
		ACFTA - 15% ad valorem						

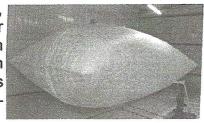
2	TCC NO
	14-070

3 DATE 11 June 2014

4 DESCRIPTION

HOYER® MULTILAYER FLEXIBAG

Based on the product information and sample submitted, subject article is a 3.95m x 4.75m rectangular multilayer flexibag, consisting of three to four layers of polyethylene film and woven polypropylene as protective outer layer with sewn edges. Having a resealable plastic cap and/or plastic outlet, it is used as an efficient marine transportation system of non-hazardous bulk liquids.



HEADING
5 SUBHEADING

39.23

AHTN

3923.21.99

CONSIDERED

REASONS FOR CLASSIFICATION

Rule 3(b) of Section 103 or the General Rules for the Interpretation of the Harmonized System states that goods classified under two or more headings, shall be classified in the heading of the material or component that gives the essential character.

Heading 39.23 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics. The pertinent Harmonized System (HS) Explanatory Notes state that this heading covers all articles of plastics commonly used for the packing or conveyance of all kinds of products. The articles covered include containers such as boxes, cases, crates, sacks and bags (including cones and refuse sacks), casks, cans, carboys, bottles and flasks.

In view thereof, subject article, being essentially layers of polyethylene, is classified under 2012 AHTN subheading 3923.21.99 of the Code, with Most Favoured Nation (MFN) rate of duty of 15% ad valorem. Under ASEAN-China Free Trade Area (ACFTA), the said product is in the Highly Sensitive List of the Philippines. Hence, the applicable ACFTA rate is the MFN rate of duty of 15% ad valorem.

FOR THE COMMISSION

EDGARDO B. ABON

Chairman

REPUBLIC OF THE PHILIPPINES

Tariff Commission

TCC NO. CLASSIFICATION MFN - 5% ad valorem AHTN 8418,50,99 ACFTA - Zero

DATE 11 June 2013

DESCRIPTION

"MIDEA WINE COOLER, MODEL: HS-116WE(N) & SO-JC89GE"

Based on the brochure submitted, subject article is a compression-type wine cooling appliance. Equipped with six contoured shelves and a tray to store up to 33 bottles and a see-through glass door, its specifications are:

Gross Volume/ capacity (L)	Compressor	Power (W)	Temperature (°C)	Voltage(V)/ Freq. (Hz)	Net weight (kg)	Packing Dimension (LxWxH) (mm)
93L	CD130B-S1ZA	82 W	5-18	220-230	31	525 x 520 x 880

Subject article is used in stores, hotels and other commercial establishments as wine chiller / display cabinet.



14-119

HEADING SUBHEADING

84.18 AHTN 8418.50.99

CONSIDERED

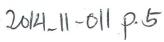
REASONS FOR CLASSIFICATION

Heading 84.18 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers, among others, refrigerators, freezers and other refrigerating or freezing equipment, electric or not. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that refrigerators, freezers and other refrigerating or freezing equipment are classified in this heading if in the form of cabinets or other furniture or appliances, among others, incorporating a complete refrigerating unit or an evaporator of a refrigerating unit, whether or not equipped with ancillary devices such as agitators, mixers, moulds. These appliances include domestic refrigerators, refrigerated show cases and counters, ice-cream or frozen food storage containers, refrigerated water or beverage fountains, milk cooling vats, beer coolers, ice-cream makers, etc.

In view thereof, subject article is classified under AHTN subheading 8418.50.99 of the Code 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.

FOR THE COMMISSION

EDĞARDO B. ABON Chairman







REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	CLASSIFICATION			
	AHTN 4401.22.00 MFN - 3% ad valorem			

TCC NO. 14-135

DATE 9 June 2014

DESCRIPTION

3

4

"RAUCHERGOLD® HB 500/1000"

Based on the brochure and sample submitted, subject articles are light brown, fibrous, dried wood particles obtained from beech tree, a hardwood of the genus *Fagus*. Beech wood is first decorticated, chopped and ground; sieved to separate the coarse parts; dried; then sifted through a heavy particle separator to separate the required wood particle size of 0.5 mm to 1.0 mm; it is then packed in PE plastic bags of 15 kg. Subject articles are used for imparting smoked flavor on various meat products through meat smokehouses or smoke chambers.

5 HEADING SUBHEADING CONSIDERED

AHTN

44.01 4401.22.00

REASONS FOR CLASSIFICATION

Heading 44.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code cover, among others, wood in chips or particles. The pertinent Harmonized System (HS) Explanatory Notes state that this heading covers wood in chips or particles, i.e., wood mechanically reduced into small chips (flat, rigid and roughly squared) or particles (thin and flexible) used for producing cellulose pulp by mechanical means, by chemical means or by combining mechanical and chemical means or for the manufacture of fibreboard or particle board.

In view thereof, subject articles are classified under 2012 AHTN subheading 4401.22.00 of the Code, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

FOR THE COMMISSION

EDGARDO B. ABON

Chairman

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	CLASSIFICATION			TCC NO.
	AHTN 3816.00.90	MFN - 5% ad valorem		14-151
		ATIGA- Zero		14 101

DATE 11 June 2014

4 DESCRIPTION

"BST® PLASTIC REFRACTORY"

Based on the catalog, product specification and sample submitted, subject article is a fireclay plastic refractory composed of 50.5% silica (SiO_2), 46.2% alumina (Al_2O_3), 1.6% Iron Oxide (Fe_2O_3) and 0.3% Calcium Oxide (CaO) in the form of gray ready mixed concrete with grains of stone having maximum service temperature of 1,700 °C. Packed in a box having net weight of 50kg, it is used directly for different high temperature applications as roof and side wall of reheating furnace for steel plants and forming an alternative fireclay or high alumina brick in many types of kiln. It is applied to the furnace by ramming.

HEADING
SUBHEADING
CONSIDERED

AHTN

38.16

3816.00.90

6 REASONS FOR CLASSIFICATION

Heading 38.16 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01. The pertinent Harmonized System (HS) Explanatory Notes state that this heading covers certain preparations (e.g. for furnace linings) with a basis of such refractory materials as chamotte and dinas earths, crushed or ground corundum, powdered quartzites, chalk, calcined dolomite, with an added refractory binder (for example, sodium silicate, magnesium or zinc fluosilicates). The heading further covers refractory concretes consisting of mixtures of heat-resistant hydraulic cements (e.g. aluminous cements) and refractory aggregates, used for the foundation of furnaces, coke ovens, etc., or for patching furnace linings as well as compositions known as refractory "plastics", which are products sold as a dampened mass often consisting of a refractory aggregate, clay and minor additives.

In view thereof, subject article is classified under 2012 AHTN subheading 3816.00.90 of the Code, with Most Favoured Nation (MFN) rate of duty of 5% ad valorem and ASEAN Trade In Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form D.

FOR THE COMMISSION

EDGARDO B. ABON

Chairman





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	CLASSIFICATION					
	AHTN 3816.00.90	MFN - 5% ad valorem				
	200	ATIGA- Zero				

2	TCC NO.	
	14-153	*

3 DATE 11 June 2014

DESCRIPTION

"BST® REFRACTORY MORTAR"

Based on the catalog, product specification and sample submitted, subject article is an air-setting mortar made from kaolin clay and marl composed of 52.4% silica (SiO₂), 43.5% alumina (Al₂O₃) and 1.4% Iron Oxide (Fe₂O₃) in the form of gray ready-to-use mortar having modulus rupture after drying at 110 $^{\circ}$ C of 25 kg/cm³. Packed in paper bags or plastic containers having net weights of 50kg and 40 kg, respectively, it is used for laying all types of refractory bricks and a layer between brick of any type as well as bonding individual bricks together.

5 HEADING SUBHEADING CONSIDERED

AHTN

38.16 3816.00.90

REASONS FOR CLASSIFICATION

Heading 38.16 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01. The pertinent Harmonized System (HS) Explanatory Notes state that this heading covers certain preparations (e.g. for furnace linings) with a basis of such refractory materials as chamotte and dinas earths, crushed or ground corundum, powdered quartzites, chalk, calcined dolomite, with an added refractory binder (for example, sodium silicate, magnesium or zinc fluosilicates). The heading further covers refractory concretes consisting of mixtures of heat-resistant hydraulic cements (e.g. aluminous cements) and refractory aggregates, used for the foundation of furnaces, coke ovens, etc., or for patching furnace linings as well as compositions known as refractory "plastics", which are products sold as a dampened mass often consisting of a refractory aggregate, clay and minor additives.

In view thereof, subject article is classified under 2012 AHTN subheading 3816.00.90 of the Code, with Most Favoured Nation (MFN) rate of duty of 5% ad valorem and ASEAN Trade In Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form D.

FOR THE COMMISSION

Date Insted: 11 June 2014

EDGARDO B. ABON

2014-11-011 P8





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	CLASS	SIFICATION	2	
	AHTN 3004.90.89	MFN - Zero		
		AIFTA - Zero		

TCC NO. 14-159

3 DATE 9 June 2014

DESCRIPTION

"METOZ® (METOLAZONE) 5mg TABLET"

Based on the prescribing information and product literature submitted, subject article is a diuretic/saluretic/antihypertensive drug of the quinazoline class, containing 5mg metolazone, USP in each tablet. Recommended in single dose daily, it is indicated for the treatment of salt and water retention including edema accompanying congestive heart failure and edema accompanying renal diseases, including nephrotic syndrome and states of diminished renal function. Subject article is packed in a box of thirty (30) tablets.

HEADING 30.04
5 SUBHEADING AHTN 3004.90.89
CONSIDERED

6 REASONS FOR CLASSIFICATION

Heading 30.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes state that this heading covers medicaments consisting of mixed or unmixed products, provided they are, among others, put up in measured doses or in forms such as tablets, ampoules (for example, re-distilled water, in ampoules of 1.25 to 10 cm³, for use either for the direct treatment of certain diseases, e.g., alcoholism, diabetic coma or as a solvent for the preparation of injectable medicinal solutions), capsules, cachets, drops or pastilles, medicaments in the form of transdermal administration systems, or small quantities of powder, ready for taking as single doses for therapeutic or prophylactic use.

In view thereof, subject article is classified under 2012 AHTN subheading 3004.90.89 of the Code, with Most Favoured Nation (MFN) and ASEAN-India Free Trade Area (AIFTA) rate of duty of zero.

FOR THE COMMISSION

EDGARDO B. ABON

Chairman

2014-11-011 p.9





KEPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	CLASSIFICATION					
	AHTN 8422.90.90 MFN - 1% ad valorem					

TCC NO. 14-160

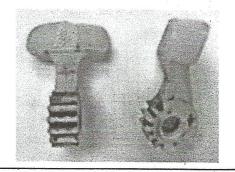
DATE 11 June 2014

DESCRIPTION

"TWISTING PLIERS"

Based on the information and sample submitted, subject articles are plastic gears with flat heads. Subject articles are the right-hand outer and inner twisting head, and left-hand outer and inner twisting head, that hold and twist the ends of the wrapping material of candies. These are parts designed to fit into the machine used for wrapping

AHTN



HEADING 5

84.22

SUBHEADING

8422.90.90

CONSIDERED

6 **REASONS FOR CLASSIFICATION**

Heading 84.22 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers, among others, other packing or wrapping machinery (including heat-shrink wrapping machinery). The pertinent Harmonized System (HS) Explanatory Notes state that it covers, among others, wrapping or cartoning machines, including those with provision for forming, printing, tying, stapling, taping, glueing, closing or otherwise finishing the packing. Machines which in addition to packing, wrapping, etc., also perform other operations remain classified in the heading provided the additional operations are incidental to the packing, etc. Subject to the general provisions regarding the classification of parts (see the General Explanatory Note to Section XVI), the heading also covers parts of the above-mentioned machinery

In view thereof, subject articles are classified under 2012 AHTN subheading 8422.90.90 of the Code, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

FOR THE COMMISSION

Dato Issued: 11 June 2014

EDGARDO B. ABON





REPUBLIC OF THE PHILIPPINES

Tariff Commission

1	CLASSIFICATION	
	AHTN 3924.90.90	MFN - 15% ad valorem
		ACFTA - Zero

2	TCC NO.
	14-167

DATE 9 June 2014

DESCRIPTION

"TUPPERWARE® TAKE ALONG MATE"

Based on the brochure and sample submitted, subject article is a molded plastic container with lid having capacity of 850 mL, made of polypropylene clarified random copolymer (PP-RC) and linear low density polyethylene (LLDPE). It is used as food and cupboard storage.



HEADING 5 SUBHEADING **CONSIDERED**

39.24 AHTN

3924.90.90

REASONS FOR CLASSIFICATION

Heading 39.24 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics. The pertinent Harmonized System (HS) Explanatory Notes state that this heading covers, among others, other household articles such as dustbins, buckets, watering cans and food storage containers.

In view thereof, subject article is classified under 2012 AHTN subheading 3924.90.90 of the Code, with Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form E.

FOR THE COMMISSION

Date Issued: June 10, 2014

EDGARDO B. ABON





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	CLASSIFICATION			-
	AHTN	3901.90.90	MFN - 3% ad valorem	٦

	2	TCC NO	
r		14-196	3

3 DATE 10 June 2014

4 DESCRIPTION

"SABIC® LLDPE 118W"

Based on the product specification and declaration of percent weight of butene comonomer in Sabic LLDPE grades, subject article is a linear low density polyethylene containing, by weight, 93-94% ethylene and 6-7% butene-1 in the form of white, translucent pellets. It has a melt index of 1 g/10 minutes and density of 918 kg/m³ containing 1500 ppm process slip and 3500 ppm antiblock additives. Packed in 25kg bags, it is suitable for general purpose packaging and used for lamination film, ice and frozen foods, liners, carrier bags, garbage bags, coextruded films, consumer packaging, etc.

HEADING

39.01

5 SUBHEADING

AHTN

3901.90.90

CONSIDERED

REASONS FOR CLASSIFICATION

Note 4 to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code states that the expression "copolymers" covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit. Furthermore, Note 6(b) to Chapter 39 states that in headings 39.01 to 39.14, the expression "in primary forms" applies to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

Heading 39.01 of the Code covers polymers of ethylene, in primary forms.

In view thereof, subject article, being a copolymer of ethylene and butene, is classified under 2012 AHTN subheading 3901.90.90 of the Code with Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

FOR THE COMMISSION

Date Issued: 11 Jone 2014

EDGARDO B. ABON





TCC NO 14-197

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1 CLASSIFICATION]
	AHTN	3901.90.90	MFN - 3% ad valorem	

3 DATE 11 June 2014

DESCRIPTION

"SABIC® LLDPE 120W"

Based on the product specification and declaration of percent weight of butene comonomer in Sabic LLDPE grades, subject article is a linear low density polyethylene containing, by weight, 93-94% ethylene and 6-7% butene-1 in the form of white, translucent pellets. It has a melt index of 1g/10 minutes and density of 918 kg/m³ containing 1500 ppm process slip and 3000 ppm antiblock additives. Packed in 25kg bags, it is suitable for general purpose packaging and used for ice and frozen food bags, liners, produce bags, bread bags, textile and garment packaging, etc.

5 HEADING
SUBHEADING
CONSIDERED

6

AHTN

39.01 3901.90.90

REASONS FOR CLASSIFICATION

Note 4 to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code states that the expression "copolymers" covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit. Furthermore, Note 6(b) to Chapter 39 states that in headings 39.01 to 39.14, the expression "in primary forms" applies to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

Heading 39.01 of the Code covers polymers of ethylene, in primary forms.

In view thereof, subject article, being a copolymer of ethylene and butene, is classified under 2012 AHTN subheading 3901.90.90 of the Code with Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

FOR THE COMMISSION

Date Issued: 11 June 2014

EDGARDO B. ABON

2014-11-011 p.13





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

3 DATE 10 June 2014

DESCRIPTION

"SABIC® LLDPE 118WS"

Based on the product data sheet and declaration of percent weight of butene comonomer in Sabic LLDPE grades, subject article is a linear low density polyethylene containing, by weight, 93-94% ethylene and 6-7% butene-1 in the form of white, translucent pellets. It has a melt index of 1.0 g/10 minutes and density of 918 kg/m³ containing 1400 ppm process slip and 2700 ppm antiblock additives. Packed in 25kg bags, it is suitable for general purpose packaging and used as lamination film, ice and frozen food bags, thin liners, carrier bags, garbage bags, coextruded films, consumer packaging, etc.

HEADING SUBHEADING

5

39.01

AHTN 3901.90.90

CONSIDERED

6 REASONS FOR CLASSIFICATION

Note 4 to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code states that the expression "copolymers" covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit. Furthermore, Note 6(b) to Chapter 39 states that in headings 39.01 to 39.14, the expression "in primary forms" applies to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

Heading 39.01 of the Code covers polymers of ethylene, in primary forms.

In view thereof, subject article, being a copolymer of ethylene and butene, is classified under 2012 AHTN subheading 3901.90.90 of the Code with Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

FOR THE COMMISSION

Date Issued: 11 June 2014

EDGARDO B. ABON





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

Γ	1 CLASSIFICATION] .	
Γ		AHTN 3901.90.90	MFN - 3%	ad valorem	

2	TCC NO.
	14-199

DATE 11 June 2014

DESCRIPTION

"SABIC® LLDPE M200024"

Based on material safety data sheet and product specification submitted, subject article is a linear low density polyethylene (LLDPE) containing, by weight, a maximum of 94.5% ethylene and a minimum of 5.5% butene-1 comonomer, in the form of white pellets. It has a melt index of 20 g/10 minute and density of 924 kg/m³, with a narrow molecular weight distribution, making it suitable for injection molding applications. Packed in 25kg bags, it is recommended for housewares, trash cans, lids for large containers, automotive parts, etc.

HEADING SUBHEADING

CONSIDERED

5

39.01

3901.90.90

AHTN

6 REASONS FOR CLASSIFICATION

Note 4 to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code states that the expression "copolymers" covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit. Furthermore, Note 6(b) to Chapter 39 states that in headings 39.01 to 39.14, the expression "in primary forms" applies to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

Heading 39.01 of the Code covers polymers of ethylene, in primary forms.

In view thereof, subject article, being a copolymer of ethylene and butene, is classified under 2012 AHTN subheading 3901.90.90 of the Code with Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

FOR THE COMMISSION

EDGARDÓ B. ABON

Chairman





REPUBLIC OF THE PHILIPPINES

Tariff Commission

CLASSIFICATION AHTN 3901.90.90 MFN - 3% ad valorem TCC NO 14-200

DATE 10 June 2014

DESCRIPTION

4

"SABIC® LLDPE 218W"

Based on the product data sheet and declaration of percent weight of butene comonomer in Sabic LLDPE grades, subject article is a linear low density polyethylene containing, by weight, 93-94% ethylene and 6-7% butene-1 in the form of white, translucent pellets. It has a melt index of 2.0 g/10 minutes and density of 918 kg/m³ containing 1500 ppm process slip and 3500 ppm antiblock additives. Packed in 25kg bags, it is used for lamination film, thin liners, shopping bags, carrier bags, garbage bags, coextruded films, consumer packaging, etc.

HEADING 5 SUBHEADING CONSIDERED

39.01 AHTN

3901.90.90

REASONS FOR CLASSIFICATION

Note 4 to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code states that the expression "copolymers" covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit. Furthermore, Note 6(b) to Chapter 39 states that in headings 39.01 to 39.14, the expression "in primary forms" applies to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

Heading 39.01 of the Code covers polymers of ethylene, in primary forms.

In view thereof, subject article, being a copolymer of ethylene and butene, is classified under 2012 AHTN subheading 3901.90.90 of the Code with Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

FOR THE COMMISSION

EDGARDO B. ABON

Date Issued: 11 June 2014





TCC NO. 14-201

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

4			
1	CLASS	SIFICATION	
	AUTH SOCA OF		12
	AHTN 3901.90.90	MFN - 3% ad valorem	-
		au valorem	- 1

3 DATE 11 June 2014

4 DESCRIPTION

"SABIC® LLDPE MG500026"

Based on the material safety data sheet and declaration of percent weight of butene comonomer in Sabic LLDPE grades, subject article is a linear low density polyethylene containing, by weight, a maximum of 94.5% ethylene and a minimum of 5.5% butene-1 of 926 kg/m³ with a narrow molecular weight distribution suitable mainly for compounding applications. Packed in 25kg bags, it is used for carpet backing, metal coating and compounding for masterbatch production.

5 HEADING SUBHEADING CONSIDERED

AHTN

39.01

3901.90.90

REASONS FOR CLASSIFICATION

Note 4 to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code states that the expression "copolymers" covers all polymers in which no the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft comonomer unit which predominates by weight over every other single comonomer unit. Furthermore, Note 6(b) to Chapter 39 states that in headings 39.01 to 39.14, the expression powders), granules, flakes and similar bulk forms.

Heading 39.01 of the Code covers polymers of ethylene, in primary forms.

In view thereof, subject article, being a copolymer of ethylene and butene, is classified under 2012 AHTN subheading 3901.90.90 of the Code with Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

FOR THE COMMISSION

Date Issued: 11 June 2014

EDGARDO B. ABON





REPUBLIC OF THE PHILIPPINES

Tariff Commission

1	CLASSIFICATION		
	AHTN 8529.90.54	MFN - Zero ACFTA - Zero	

2	TCC NO.	
	13-251	. 5

DATE 11 June 2014

DESCRIPTION

"LED TELEVISION MAIN BOARD/INTEGRATION BOARD (Part No.: 515C2409M67)"

Based on the information submitted, subject article is an assembled main-integrated circuit board for Haier light emitting diode (LED) television set. Subject article is a sub-assembly composed of the following parts:

Part Name	Function	
TUNER	Demodulate the TV signal from carrier	
IC	Decode video signal and control other function circuit	
TRANSISTOR	Get lower volt (5V/12V/24V) from 220V, and supply power to LCD panel and other function circuit	
POWER FILTER	Get smooth volt, filter the circuit noise	

Subject article is to be assembled with LED panel display and cabinet to make a complete LED television set.

HEADING 5 SUBHEADING CONSIDERED

85.29 AHTN

8529.90.54

REASONS FOR CLASSIFICATION 6

Note 2(b) to Section XVI states that other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading are to be classified with the machines of that kind or in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate.

Heading 85.29 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code 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 state that this heading covers parts of the apparatus of the four preceding headings.

In view thereof, subject article being parts of television with LED panel display, is classified under 2012 AHTN subheading 8529.90.54 of the Code, with a Most Favoured Nation (MFN) and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero.

FOR THE COMMISSION

EDGARDO B. ABON

Chairman