

2014_11-010



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. 14-052, 14-066, 14-085, 14-128, and 14-132.**

DATE : November 7, 2014

Attached is a copy of letter dated 06 June 2014 of Mr. Edgardo B. Abon, Chairman, Tariff Commission furnishing this Bureau copies of their rulings on the following **TCC Nos. 14-052, 14-066, 14-085, 14-128, and 14-132** together with their respective brochures/technical literature issued by their office from 02 June 2014 to 05 June 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

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	CLASSIFICATION	2	TCC NO.
	AHTN 8704.23.66 MFN – 20% ad valorem ACFTA – 20% ad valorem		14-052

3 DATE 2 June 2014

4 DESCRIPTION

**“SHACMAN DUMP TRUCK,
Model SX3254DT384”**

Based on the brochure submitted and information in the web, subject article is a 6x4 dump truck with an enclosed cab and a tipping mechanism. It is powered by EURO II-compliant diesel engine rated at 280 kW / 380 hp. It has a maximum length, width and height of 8,329 mm x 2490 mm x 3,450 mm and runs at a maximum speed of 74 km/hr. Fitted with 11.00-20 standard tyre, subject article has a gross vehicle weight of 32,500 kg and complete kerb mass (tare weight) of 14,500 kg.

5 HEADING 87.04
SUBHEADING AHTN 8704.23.66
CONSIDERED

6 REASONS FOR CLASSIFICATION

Heading 87.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers motor vehicles for the transport of goods. The pertinent Harmonized System (HS) Explanatory Notes state that this heading covers in particular, among others, lorries (trucks) with automatic discharging devices (tipping lorries (trucks), etc.).

In view thereof, subject article is classified under 2012 AHTN subheading 8704.23.66 of the Code, as amended, with Most Favoured Nation (MFN) and ASEAN-China Free Trade Area (ACFTA) rate of duty of 20% ad valorem.

FOR THE COMMISSION

EDGARDO B. ABON
Chairman

Date Issued: 04 June 2014

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	CLASSIFICATION	2	TCC NO
	AHTN 2106.90.91 MFN - 7% ad valorem ATIGA - Zero		14-066

3	DATE 03 June 2014									
4	<p>DESCRIPTION</p> <p style="text-align: center;">"EQUAL® SUGAR BLEND"</p> <p>Based on the certificate of analysis from the Sugar Regulatory Administration and sample submitted, subject article is an odourless, white crystalline powder, sugar blend composed of 61.23% sucrose and 35.51% glucose. It has 50% less calories than sugar and same level of sweetness at half the amount. Packed in 400 grams printed polyethylene bags, it is suitable for cooking and baking.</p>									
5	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%;">HEADING</td> <td style="width: 20%;"></td> <td style="width: 20%; text-align: center;">21.06</td> </tr> <tr> <td>SUBHEADING</td> <td style="text-align: center;">AHTN</td> <td style="text-align: center;">2106.90.91</td> </tr> <tr> <td colspan="3">CONSIDERED</td> </tr> </table>	HEADING		21.06	SUBHEADING	AHTN	2106.90.91	CONSIDERED		
HEADING		21.06								
SUBHEADING	AHTN	2106.90.91								
CONSIDERED										
6	<p>REASONS FOR CLASSIFICATION</p> <p>Heading 21.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes state that the heading covers preparations for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk, etc.) and preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 2106.90.91 of the Code, 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, Form D.</p> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p> <p>EDGARDO B. ABON Chairman</p> </div> <p style="margin-top: 20px;">Date Issued: 05 June 2014</p>									

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	CLASSIFICATION	2	TCC NO.
	AHTN 2835.29.10 MFN - 3% ad valorem AANZFTA - Zero		14-128

3	DATE 29 May 2014												
4	<p style="text-align: center;">DESCRIPTION</p> <p style="text-align: center;">“JOHA® T”</p> <p>Based on the process flow diagram, material safety data sheet, product specification and sample submitted, subject article is trisodium orthophosphate, a mineral salt, in the form of white crystalline, odourless powder that is soluble in water. At 1% solution, it has a pH of 12±0.5; suitable for use as pH regulator and emulsifying salt. Packed in multiwall paper bags with inner polythene liner having a net weight of 25kg, it is added at 1gram per kg of the total mass for spreadable processed cheese and processed cheese preparations.</p>												
5	<table style="width: 100%; border: none;"> <tr> <td style="width: 20%;">HEADING</td> <td style="width: 20%;"></td> <td style="width: 20%; text-align: center;">28.35</td> <td style="width: 40%;"></td> </tr> <tr> <td>SUBHEADING</td> <td style="text-align: center;">AHTN</td> <td style="text-align: center;">2835.29.10</td> <td></td> </tr> <tr> <td colspan="4">CONSIDERED</td> </tr> </table>	HEADING		28.35		SUBHEADING	AHTN	2835.29.10		CONSIDERED			
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SUBHEADING	AHTN	2835.29.10											
CONSIDERED													
6	<p>REASONS FOR CLASSIFICATION</p> <p>Heading 28.35 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined. The pertinent Harmonized System (HS) Explanatory Notes state that the most important phosphates and polyphosphates are: Trisodium orthophosphate (tribasic phosphate)(Na₃PO₄.12H₂O). It is in the form of colourless crystals, soluble in water, releasing part of their water of crystallisation on warming. Used as a flux for dissolving metal oxides, in photography, as a detergent, for softening industrial water and descaling boilers, to clarify sugar and spirits, in tanning, in medicine, etc.</p> <p>In view thereof, subject article is classified under AHTN 2012 subheading 2835.29.10 of the Code, with Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form AANZ.</p> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p> <p>EDGARDO B. ABON Chairman</p> </div> <p style="margin-top: 20px;">Date Issued: 02 June 2014</p>												

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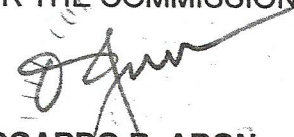


REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	CLASSIFICATION
	AHTN 3302.10.90 MFN - 1% ad valorem AANZFTA - Zero

2	TCC NO.
	14-132

3	DATE 29 May 2014						
4	<p style="text-align: center;">DESCRIPTION</p> <p style="text-align: center;">“TAROMA SMOKE”</p> <p>Based on the product specification, food safety data sheet and sample submitted, subject article is a blend of maltodextrin, anticaking agent and smoke flavouring extracted from natural hardwood. It is in the form of light brown, hygroscopic powder with strong smoky odor having a pH of 3.0±0.5. Packed in a foil bag having a net weight of 5kg, it is added at 1-3.0 grams per kg of finished product or 5-10 grams for different food preparations.</p>						
5	<table> <tr> <td>HEADING</td> <td style="text-align: center;">33.02</td> </tr> <tr> <td>SUBHEADING</td> <td style="text-align: center;">AHTN 3302.10.90</td> </tr> <tr> <td>CONSIDERED</td> <td></td> </tr> </table>	HEADING	33.02	SUBHEADING	AHTN 3302.10.90	CONSIDERED	
HEADING	33.02						
SUBHEADING	AHTN 3302.10.90						
CONSIDERED							
6	<p>REASONS FOR CLASSIFICATION</p> <p>Heading 33.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers, among others, mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry. The pertinent Harmonized System (HS) Explanatory Notes state that the heading covers the following mixtures provided they are a kind used as raw materials in the perfumery, food or drink industries or in other industries. It includes mixtures of one or more odoriferous substances (essential oils, resinoids, extracted oleoresins or synthetic aromatics) combined with added diluents or carriers such as vegetable oil, dextrose or starch.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 3302.10.90 of the Code, with Most Favoured Nation (MFN) rate of duty of 1% ad valorem and ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form AANZ.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: center;"> EDGARDO B. ABON Chairman</p> <p>Date Issued: 02 June 2014</p>						