

2014-11-014



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. 14-322, 14-356, 14-357, 14-365, 14-366, 14-373, 14-376, 14-381, 14-382, 14-383, 14-384, 14-388, 14-392, 14-393 and 14-394.**

DATE : November 11, 2014

Attached is a copy of letter dated 05 November 2014 of Mr. Edgardo B. Abon, Chairman, Tariff Commission furnishing this Bureau copies of their rulings on the following **TCC Nos. 14-322, 14-356, 14-357, 14-365, 14-366, 14-373, 14-376, 14-381, 14-382, 14-383, 14-384, 14-388, 14-392, 14-393 and 14-394** together with their respective brochures/technical literature issued by their office from **04 November 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

2014-11-04 p.2

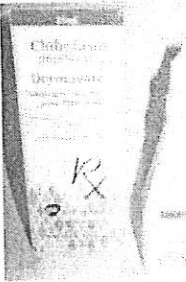



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	CLASSIFICATION	
	AHTN - 3004.32.90	MFN - 1% ad valorem

2	TCC NO.
	14-322

3	DATE 28 OCTOBER 2014									
4	<p>DESCRIPTION</p> <p>“DERMOVATE® SCALP APPLICATION 500mcg/ml”</p> <p>Based on the sample, product data sheet and medical insert submitted, subject article is an anti-inflammatory agent (clobetasol propionate) derived from D07AD corticosteroids. It is in the form of a transparent, slightly gelled solution containing 500mcg (0.05% w/w) clobetasol propionate. Packed in 25ml plastic bottle, it is used for scalp application for the treatment of psoriasis and recalcitrant dermatoses. Dosage and administration as prescribed and directed by a physician.</p> 									
5	<table> <tr> <td>HEADING</td> <td></td> <td>30.04</td> </tr> <tr> <td>SUBHEADING</td> <td>AHTN</td> <td>3004.32.90</td> </tr> <tr> <td>CONSIDERED</td> <td></td> <td></td> </tr> </table>	HEADING		30.04	SUBHEADING	AHTN	3004.32.90	CONSIDERED		
HEADING		30.04								
SUBHEADING	AHTN	3004.32.90								
CONSIDERED										
6	<p>REASONS FOR CLASSIFICATION</p> <p>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.</p> <p>The pertinent Harmonized System (HS) Explanatory Notes state that this heading covers medicaments consisting of mixed or unmixed products, provided they are in packings for retail sale for therapeutic or prophylactic use. This refers to products (for example, sodium bicarbonate and tamarind powder) which, because of their packing and, in particular, the presence of appropriate indications (statement of disease or condition for which they are to be used, method of use or application, statement of dose, etc.) are clearly intended for sale directly to users (private persons, hospitals, etc.) without repacking, for the above purposes.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 3004.32.90 of the Code, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</p> <p style="text-align: right;">FOR THE COMMISSION</p>  <p style="text-align: right;">EDGARDO B. ABON Chairman</p> <p>Date Issued: 04 November 2014</p>									

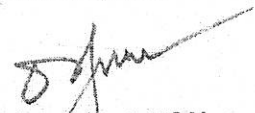
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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	CLASSIFICATION	2	TCC NO.
	AHTN 2106.90.98 MFN - 1% ad valorem		14-356

3	DATE 23 October 2014									
4	DESCRIPTION <p style="text-align: center;">"NCF™ NAT PARMESAN FLV"</p> <p>Based on the product specification, process flow chart and physical examination of the sample submitted, subject article is a tan to light brown free flowing powder with parmesan aroma and flavor composed of parmesan cheese, whey (from milk), enzymes, disodium phosphate and natural flavour. It is used as cheese flavouring for food preparations like soups and sauces at addition rate of about 10%. Subject article is imported in 50 lbs. paper bags with polyethylene liner.</p>									
5	<table border="0"> <tr> <td>HEADING</td> <td></td> <td>21.06</td> </tr> <tr> <td>SUBHEADING</td> <td>AHTN</td> <td>2106.90.98</td> </tr> <tr> <td>CONSIDERED</td> <td></td> <td></td> </tr> </table>	HEADING		21.06	SUBHEADING	AHTN	2106.90.98	CONSIDERED		
HEADING		21.06								
SUBHEADING	AHTN	2106.90.98								
CONSIDERED										
6	REASONS FOR CLASSIFICATION <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 this heading covers preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2012 subheading 2106.90.98 of the Code, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: center;"> EDGARDO B. ABON Chairman</p> <p>Date Issued: 04 November 2014</p>									

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	CLASSIFICATION
	AHTN 2106.90.98 MFN - 1% ad valorem

2	TCC NO.
	14-357

3	DATE 22 October 2014									
4	<p>DESCRIPTION</p> <p style="text-align: center;">“NCF™ NAT CHEDDAR FLV”</p> <p>Based on the product specification, process flow chart and physical examination of the sample submitted, subject article is a tan, free flowing powder with cheddar aroma composed of cheddar cheese, whey (from milk), enzymes, disodium phosphate and natural flavour. It is used as cheese flavouring for food preparations like soups and sauces at addition rate of about 10%. Subject article is imported in 50 lbs. paper bags with polyethylene liner.</p>									
5	<table style="width: 100%; border: none;"> <tr> <td style="width: 30%;">HEADING</td> <td style="width: 30%;"></td> <td style="width: 40%; text-align: right;">21.06</td> </tr> <tr> <td>SUBHEADING</td> <td style="text-align: center;">AHTN</td> <td style="text-align: right;">2106.90.98</td> </tr> <tr> <td colspan="3">CONSIDERED</td> </tr> </table>	HEADING		21.06	SUBHEADING	AHTN	2106.90.98	CONSIDERED		
HEADING		21.06								
SUBHEADING	AHTN	2106.90.98								
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 this heading covers preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.).</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 2106.90.98 of the Code, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: center;"><i>[Signature]</i></p> <p style="text-align: center;">EDGARDO B. ABON Chairman</p> <p>Date Issued: 04 November 2014</p>									

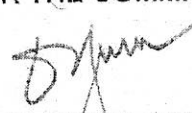
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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	CLASSIFICATION	2	TCC NO
	AHTN 3824.90.99 MFN - 3% ad valorem ATIGA - Zero		14-365

3	DATE 27 October 2014
4	<p style="text-align: center;">DESCRIPTION</p> <p style="text-align: center;">“BEAUPLEX® VH (5kg/bag)”</p> <p>Based on the brochure, product data sheet and sample submitted, subject article is a fine powder, white to off white in color composed of niacinamide, calcium d-panthothenate, sodium ascorbyl phosphate dl-α-tocopheryl acetate (vitamin E acetate) and pyridoxine hydrochloride (vitamine B₆) with maltodextrin, sodium starch octenylsuccinate and silica, as carriers. Packed in 5 kg bags, it is used as a multifunctional active ingredient for skin and hair care products.</p>
5	<p>HEADING 38.24</p> <p>SUBHEADINGS 3824.90.99</p> <p>CONSIDERED</p>
6	<p>REASONS FOR CLASSIFICATION</p> <p>Heading 38.24 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code 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.</p> <p>The pertinent Harmonized System (HS) Explanatory Notes state that this heading are either mixtures (of which emulsions and dispersions are special forms) or occasionally solutions. The preparations classified here may be either wholly or partly of chemical products or wholly of natural constituents.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 3824.90.99 of the Code 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.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"> EDGARDO B. ABON Chairman</p> <p>Date Issued: 04 November 2014</p>

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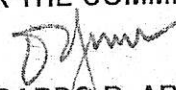


REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	CLASSIFICATION
	AHTN 3824.90.99 MFN - 3% ad valorem

2	TCC NO
	14-366

3	DATE 24 October 2014
4	DESCRIPTION "QORUS™ DOLCE 1100" Based on the brochure, product data sheet and sample submitted, subject article is a high intensity sweetener system containing natural flavouring. It is composed of 50% acesulfame K, 48% sucralose and 2% natural flavouring booster. It is in the form of white to off-white crystalline powder providing an intensive sweet taste. Packed in 10 kg per box, it is used for low or no calorie products such as carbonated beverages, non-carbonated beverages, flavoured water, energy drinks, juice drinks, dairy products, etc.
5	HEADING 38.24 SUBHEADINGS 3824.90.99 CONSIDERED
6	REASONS FOR CLASSIFICATION Heading 38.24 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code 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 state that this heading covers the chemical or other preparation which are either mixtures (of which emulsions and dispersions are special forms) or occasionally solutions. Aqueous solutions of the chemical products of Chapter 28 or 29 remain classified within those Chapters, but solutions of these products in solvents other than water are, apart from a few exceptions, excluded therefrom and accordingly fall to be treated as preparations of this heading. In view thereof, subject article, is classified under 2012 AHTN subheading 3824.90.99 of the Code, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem. <p style="text-align: right;">FOR THE COMMISSION  EDGARDO B. ABON Chairman</p> <p>Date Issued: 04 November 2014</p>

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	CLASSIFICATION
	AHTN 3002.20.90 MFN – 1% ad valorem

2	TCC NO.
	14-373

3	DATE 23 October 2014
4	<p style="text-align: center;">DESCRIPTION</p> <p style="text-align: center;">“ROTATEQ™ VACCINE (Rotavirus Vaccine)”</p> <p>Based on the brochure and certificate of product registration submitted, subject article is a live, oral pentavalent vaccine. It is indicated for the prevention of rotavirus gastroenteritis in infants and children caused by the serotypes G1, G2, G3, G4 and G-serotypes that contain P1A[8]. It is to be administered orally without mixing with any other vaccines or solutions. Each 2 mL dose contains the following human-bovine rotavirus reassortants: G1, G2, G3, G4 and P1A[8].</p> <p>Subject article is available in 2 mL single dose plastic dosing tube in individual foil pouch per box. It is to be stored and transported refrigerated at 2°C to 8°C.</p>
5	<p>HEADING 30.02</p> <p>SUBHEADING AHTN 3002.20.90</p> <p>CONSIDERED</p>
6	<p>REASONS FOR CLASSIFICATION</p> <p>Heading 30.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers, among others, vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.</p> <p>The pertinent Harmonized System (HS) Explanatory Notes state that the most typical vaccines are prophylactic preparations of microbial origin containing either viruses or bacteria suspended in saline solutions, oil (lipovaccines) or other media. These preparations have usually been treated to reduce their toxicity without destroying their immunizing properties.</p> <p>Other vaccines include recombinant vaccines, peptide vaccines and carbohydrate vaccines. These vaccines generally contain an antigen, a recognised part of an antigen or a gene coding for a recognised part of an antigen (peptides, recombinants or conjugates of protein and others). The “recognised part of an antigen” is the part of an antigen which triggers the immunological response in the organism. Many of these vaccines target a specific virus or bacterium. These vaccines are used for prophylactic or therapeutic purposes</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 3002.20.90 of the Code with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>Edgardo B. Abon</i></p> <p style="text-align: right;">EDGARDO B. ABON Chairman</p> <p>Date Issued: 04 November 2014</p>

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	CLASSIFICATION	2	TCC NO.
	AHTN 9022.19.90 MFN – 3% ad valorem		14-376

3 DATE 23 October 2014

4 DESCRIPTION

“X-RAY BAGGAGE SCREENING EQUIPMENT, MODEL XIS-7858”

Based on the brochure submitted, subject article is an X-ray-based inspection system featuring a standard 180 kV X-ray generator and dual 19-inch LCD color monitors. Its specifications are:

X-ray Generator	Voltage	180 kV operating at 165 kV
	Tube current	1.2 mA
	Cooling	Sealed di-electric oil bath with forced air
	Beam Direction	Diagonally upward
	Detector	1664 channels in an L-shaped array
Technical	Steel penetration	39 mm typical, 37 mm standard
General	Tunnel size (WxH)	78 cm x 58.3 cm
	Dimension (LxWxH)	188 cm x 103 cm x 139.4 cm
	Net weight	565 kg
	Conveyor Speed/Height/ Capacity	23 cm/s forward or reverse/ 73 cm from floor / 165 kg evenly distributed load



Subject article is used in screening baggage and parcels in hotels, corporate sites, government offices, mailrooms and airports.

5 HEADING 90.22
SUBHEADING AHTN 9022.19.90
CONSIDERED

6 REASONS FOR CLASSIFICATION

Heading 90.22 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses.

The pertinent Harmonized System (HS) Explanatory Notes state that the fundamental element of apparatus based on the use of X-rays is the unit containing the X-ray generating tube or tubes. This unit, which is usually suspended or mounted on a pedestal or other support with a directing or elevating mechanism, is fed with appropriate voltages from special equipment consisting of an assembly of transformers, rectifiers, etc. In most other respects, the structural characteristics of X-ray apparatus vary according to the use for which they are designed.

In view thereof, subject article being an X-ray based apparatus, is classified under 2012 AHTN subheading 9022.19.90 of the Code with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

FOR THE COMMISSION

EDGARDO B. ABON
Chairman

Date Issued: 04 November 2014

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	CLASSIFICATION
	AHTN 3305.10.90 MFN - 10% ad valorem ATIGA - Zero

2	TCC NO
	14-381

3	DATE 28 October 2014
4	<p>DESCRIPTION</p> <p style="text-align: center;">“REJOICE SHAMPOO (ANTI-FRIZZ AND SOFT AND SMOOTH VARIANTS)”</p> <p>Based on the brochure and samples submitted, subject articles are shampoos. Packed in 12 mL plastic sachets, these are used to cleanse the hair.</p> <div style="text-align: center;">  </div>
5	<p>HEADING 33.05</p> <p>SUBHEADINGS 3305.10.90</p> <p>CONSIDERED</p>
6	<p>REASONS FOR CLASSIFICATION</p> <p>Heading 33.05 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers preparations for use on the hair. The pertinent Harmonized System (HS) Explanatory Notes state that this heading covers, among others, shampoos.</p> <p>In view thereof, subject articles are classified under 2012 AHTN subheading 3305.10.90 with Most Favoured Nation (MFN) rate of duty of 10% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to the submission of Certificate of Origin (CO) Form D.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <div style="text-align: right;">  EDGARDO B. ABON Chairman </div> <p>Date Issued: 04 November 2014</p>

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	CLASSIFICATION	2	TCC NO.
	AHTN 8212.20.90 MFN – 3% ad valorem ACFTA – Zero		14-382

3 DATE 23 October 2014

4 DESCRIPTION

“GILLETTE® RAZOR CARTRIDGES”

Based on the information and samples submitted, subject articles are cartridges for manual safety razors fitted with two or more blades. These are available in cartons or blister packs with the following specifications:

Model	Content per Pack
MACH3® Turbo SENSITIVE	2 or 4 cartridges
VECTOR™	2 or 4 cartridges
MACH3®	2 cartridges
Sensor Excel	5 cartridges



5 HEADING 82.12
SUBHEADING AHTN 8212.20.90
CONSIDERED

6 REASONS FOR CLASSIFICATION

Heading 82.12 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers razors and razor blades (including razor blade blanks in strips). The pertinent Harmonized System (HS) Explanatory Notes state that the heading also covers non-electric dry shavers and blades, cutting plates and heads for non-electric razors.

In view thereof, subject articles are classified under 2012 AHTN subheading 8212.20.90 of the Code 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”.

FOR THE COMMISSION

[Signature]
EDGARDO B. ABON
 Chairman

Date Issued: 01 November 2014

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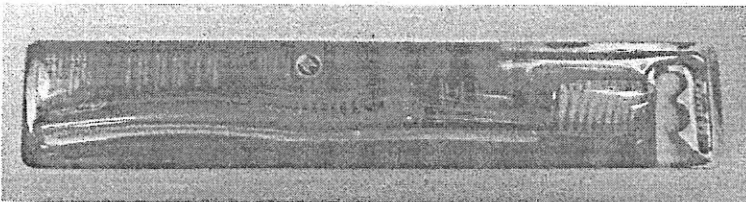



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	CLASSIFICATION
AHTN 9603.21.00	MFN – 10% ad valorem ATIGA – Zero

2	TCC NO.
	14-383

3	DATE 23 October 2014
4	<p style="text-align: center;">DESCRIPTION</p> <p style="text-align: center;">“ORAL-B® TOOTHBRUSH”</p> <p>Based on the information and sample submitted, subject article is a tooth brush featuring a long, narrow neck (for easy access to difficult to reach areas) and “V” trimmed bristles (for effective cleaning around brackets and wires of dental braces). It is available in blister packs of 1’s.</p> <div style="text-align: center;">  </div>
5	<p>HEADING 96.03</p> <p>SUBHEADING AHTN 9603.21.00</p> <p>CONSIDERED</p>
6	<p>REASONS FOR CLASSIFICATION</p> <p>Heading 96.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers, among others, brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters. The pertinent Harmonized System (HS) Explanatory Notes state that the heading includes tooth brushes, including dental-plate brushes.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 9603.21.00 of the Code with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) “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: 04 November 2014</p>

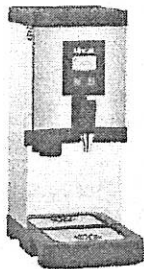

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	CLASSIFICATION	2	TCC NO.
	AHTN 8516.10.10 MFN – 7% ad valorem		14-384

3	DATE 28 October 2014												
4	<p style="text-align: center;">DESCRIPTION</p> <p style="text-align: center;">“LINCAT FILTER FLOW AUTOMATIC WATER BOILER, Model: EB3F”</p> <p>Based on the brochure submitted, subject article is an electrically operated water boiler designed to produce piping hot, premium-quality water immediately. It is to be connected to the mains water supply and has a replaceable filter cartridge incorporated within the boiler housing. Its specifications are:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="width: 40%;">Dimensions (HxWxD), mm</td> <td>652 x 290 x 465</td> </tr> <tr> <td>Power rating</td> <td>3.0 kW</td> </tr> <tr> <td>Method of dispense</td> <td>Tap</td> </tr> <tr> <td>Output per hour</td> <td>31 litres (205 cups)</td> </tr> <tr> <td>Boiling time</td> <td>26 mins</td> </tr> <tr> <td>Electrical supply</td> <td>230 V, 13 A, single phase</td> </tr> </table> <div style="text-align: right; margin-top: 10px;">  </div> <p>Subject article is designed for making hot beverages, such as coffee and tea, around the clock in restaurants, canteens, fast food establishments and catering establishments.</p>	Dimensions (HxWxD), mm	652 x 290 x 465	Power rating	3.0 kW	Method of dispense	Tap	Output per hour	31 litres (205 cups)	Boiling time	26 mins	Electrical supply	230 V, 13 A, single phase
Dimensions (HxWxD), mm	652 x 290 x 465												
Power rating	3.0 kW												
Method of dispense	Tap												
Output per hour	31 litres (205 cups)												
Boiling time	26 mins												
Electrical supply	230 V, 13 A, single phase												
5	<p>HEADING 85.16</p> <p>SUBHEADING AHTN 8516.10.10</p> <p>CONSIDERED</p>												
6	<p>REASONS FOR CLASSIFICATION</p> <p>Heading 85.16 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers, among others, electric instantaneous or storage water heaters and immersion heaters. The pertinent Harmonized System (HS) Explanatory Notes state that this group includes, among others, electric equipment for producing boiling water.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 8516.10.10 of the Code with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.</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 Issue: 04 November 2014</p>												


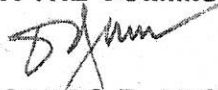
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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	CLASSIFICATION		2	TCC NO
	AHTN	MFN		14-388
	0203.29.00E	In-Quota - 30% ad valorem		
	0203.29.00F	Out-Quota - 40% ad valorem		

3	DATE	30 October 2014
4	DESCRIPTION	<p style="text-align: center;">“FROZEN PORK STERNUM BONES”</p> <p>Based on the packaging label, picture and sample submitted, subject article is frozen pork sternum bones, cut into usable pieces completely covered with meat.</p> <div style="text-align: center;"></div>
5	HEADING	02.03
	SUBHEADINGS	0203.29.00 E; 0203.29.00 F
	CONSIDERED	
6	REASONS FOR CLASSIFICATION	<p>Heading 02.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers meat of swine, fresh, chilled or frozen. The pertinent Harmonized System (HS) Explanatory Notes state that this heading covers fresh, chilled or frozen meat of pigs and other swine, whether domestic or wild (e.g., wild boars).</p> <p>In view thereof, subject article is classified under 2012 AHTN subheadings 0203.29.00 E with in-quota Most Favoured Nation (MFN) rate of duty of 30% ad valorem and 0203.29.00 F with out-quota MFN rate of duty of 40% ad valorem.</p> <p style="text-align: right;">FOR THE COMMISSION  EDGARDO B. ABON Chairman</p> <p>Date Issued: 04 November 2014</p>

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	CLASSIFICATION	2	TCC NO.
	AHTN 8506.10.10 MFN – 15% ad valorem ACFTA – Zero		14-392

3	DATE 23 October 2014																																				
4	<p>DESCRIPTION</p> <p>“DURACELL® BATTERY, MODELS: AL AA, AL AAA, AL, 9V, AL C and AL D”</p> <p>Based on the technical specification and samples submitted, subject articles are cylindrical and rectangular alkaline batteries with manganese dioxide cathode and zinc powder anode. These are available in blister packs with the following specifications:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Model</th> <th style="text-align: center;">Size</th> <th style="text-align: center;">Nominal Voltage (V)</th> <th style="text-align: center;">Weight (g)</th> <th style="text-align: center;">Volume per unit (cm³)</th> <th style="text-align: center;">Package Unit (pcs)</th> </tr> </thead> <tbody> <tr> <td>AL AA</td> <td>AA (LR6)</td> <td style="text-align: center;">1.5</td> <td style="text-align: center;">24</td> <td style="text-align: center;">8.4</td> <td style="text-align: center;">2, 4 or 6</td> </tr> <tr> <td>AL AAA</td> <td>AAA (LR03)</td> <td style="text-align: center;">1.5</td> <td style="text-align: center;">11</td> <td style="text-align: center;">3.5</td> <td style="text-align: center;">2, 4 or 6</td> </tr> <tr> <td>AL 9V</td> <td>9V (6LR61)</td> <td style="text-align: center;">9.0</td> <td style="text-align: center;">45</td> <td style="text-align: center;">22.8</td> <td style="text-align: center;">1</td> </tr> <tr> <td>AL C</td> <td>C (LR14)</td> <td style="text-align: center;">1.5</td> <td style="text-align: center;">69</td> <td style="text-align: center;">26.9</td> <td style="text-align: center;">2</td> </tr> <tr> <td>AL D</td> <td>D (LR20)</td> <td style="text-align: center;">1.5</td> <td style="text-align: center;">139</td> <td style="text-align: center;">56.4</td> <td style="text-align: center;">2</td> </tr> </tbody> </table> <p>Subject articles provide power to devices/equipment, such as photographic equipment, remote control devices, toys, electronic games, flashlights, tape recorders, home health care devices, radios, shaver, calculators and computers.</p>	Model	Size	Nominal Voltage (V)	Weight (g)	Volume per unit (cm ³)	Package Unit (pcs)	AL AA	AA (LR6)	1.5	24	8.4	2, 4 or 6	AL AAA	AAA (LR03)	1.5	11	3.5	2, 4 or 6	AL 9V	9V (6LR61)	9.0	45	22.8	1	AL C	C (LR14)	1.5	69	26.9	2	AL D	D (LR20)	1.5	139	56.4	2
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5	<p>HEADING 85.06</p> <p>SUBHEADING AHTN 8506.10.10</p> <p>CONSIDERED</p>																																				
6	<p>REASONS FOR CLASSIFICATION</p> <p>Heading 85.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers primary cells and primary batteries. The pertinent Harmonized System (HS) Explanatory Notes state that a primary cell consists basically of a container holding an alkaline or a non-alkaline electrolyte (e.g., potassium or sodium hydroxide, ammonium chloride or a mixture of lithium chloride, ammonium chloride, zinc chloride and water) in which two electrodes are immersed. The anode is generally of zinc, magnesium or of lithium and the cathode (depolarising electrode) is, for example, of manganese dioxide (mixed with carbon powder), of mercuric oxide or of silver oxide.</p> <p>In view thereof, subject articles are classified under 2012 AHTN subheading 8506.10.10 of the Code with a 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”.</p> <p style="text-align: right;">FOR THE COMMISSION <i>[Signature]</i> EDGARDO B. ABON Chairman</p> <p>Date Issued: 04 November 2014</p>																																				

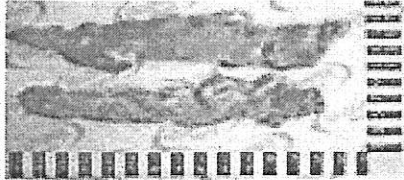
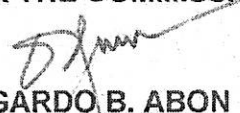
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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	CLASSIFICATION		2	TCC NO
	AHTN	MFN		14-393
	0203.29.00E	In-Quota - 30% ad valorem		
	0203.29.00F	Out-Quota - 40% ad valorem		

3	DATE	24 October 2014
4	DESCRIPTION	<p style="text-align: center;">"FROZEN PORK FLAT BONES"</p> <p>Based on the packaging label and sample submitted, subject article is frozen wide bones on the shoulder of the loin and cut into usable pieces covered with meat.</p> <div style="text-align: center;"></div>
5	HEADING	02.03
	SUBHEADINGS	0203.29.00 E; 0203.29.00 F
	CONSIDERED	
6	REASONS FOR CLASSIFICATION	<p>Heading 02.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers meat of swine, fresh, chilled or frozen. The pertinent Harmonized System (HS) Explanatory Notes state that this heading covers fresh, chilled or frozen meat of pigs and other swine, whether domestic or wild (e.g., wild boars).</p> <p>In view thereof, subject article is classified under 2012 AHTN subheadings 0203.29.00 E with in-quota Most Favoured Nation (MFN) rate of duty of 30% ad valorem and 0203.29.00 F with out-quota MFN rate of duty of 40% ad valorem.</p> <p style="text-align: right;">FOR THE COMMISSION  EDGARDO B. ABON Chairman</p> <p>Date Issued: 04 November 2014</p>

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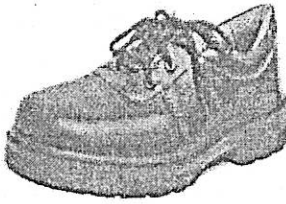
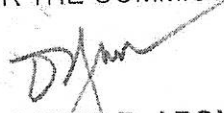


REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	CLASSIFICATION
	AHTN 6403.99.00 MFN - 15% ad valorem ACFTA - Zero

2	TCC NO
	14-394

3	DATE 03 November 2014
4	DESCRIPTION "KING POWER (KPR) SAFETY SHOES MODEL K-800 S1" Based on the accompanying brochure and sample submitted, subject article is a safety shoe with buffalo leather upper (external) and grooved rubber outer sole. It has a clear sturdy plastic toe cap that can resist 200 joules of impact and 15 kilogram Newton's compression. The upper has a tongue and eyelets for shoelace fastening, but do not cover the ankle. The insole is cushioned.
	
5	HEADING 64.03 SUBHEADING AHTN 6403.99.00 CONSIDERED
6	REASONS FOR CLASSIFICATION Note 4 to Chapter 64 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code states that subject to Note 3 to this Chapter: (a) the material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments; (b) the constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments. Heading 64.03 of the Code covers footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather. In view thereof, subject article is classified under 2012 AHTN subheading 6403.99.00 of the Code with Most Favoured Nation (MFN) rate of duty of 15% ad valorem, ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form E.
	FOR THE COMMISSION  EDGARDO B. ABON Chairman
	Date Issued: 04 November 2014