

2016-08-003

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Republic of the Philippines
Department of Finance
BUREAU OF CUSTOMS
Manila 1099

AOCG Memo No. 057-2016

MEMORANDUM –

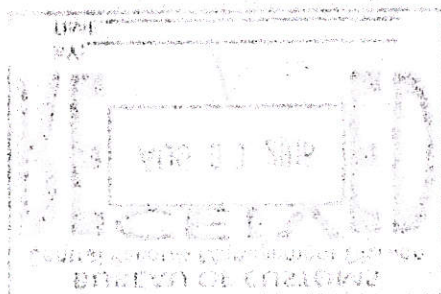
FOR : All District Collectors
SUBJECT : Tariff Commission Circulars
DATE : July 29, 2016

Attached herewith are copies of Tariff Commission Circulars (TCC) issued by the Tariff Commission for your information and reference in the classification of therein subject articles, summarized as follows:

TCC No.	Description of Articles	2012 AHTN Code	RATE OF DUTY
16-162	"FROZEN PORK CUTTING FAT (98-100% FAT)"	0209.10.00	MFN – 5% ad valorem
16-163	"FROZEN PORK MINCED FAT (98-100% FAT)"	0209.10.00	MFN – 5% ad valorem
16-169	"TAVSAN AUTOMATIC PAN FEEDING HOPPER SYSTEM FOR POULTRY (UNASSEMBLED)"	8436.29.10	MFN – 1% ad valorem ACFTA – 0%
16-188	"KOPIKO® 78°C COFFEE LATTE"	2202.90.30	MFN – 10% ad valorem ATIGA – 0%
16-193	"GT6 WASH 'N' SHINE"	3402.20.12	MFN – 10% ad valorem ATIGA – 0%
16-202	"BAIC X25"	8703.22.19	MFN – 30% ad valorem ACFTA – 20% ad valorem
16-203	"WIRE MESH for SOIL STABILIZATION SYSTEM (NONFRAME® METHOD)"	7314.42.00	MFN – 10% ad valorem AJCEPA – 3% ad valorem PJEPA – 3% ad valorem

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

AGATON TEODORO O. UVERO
Deputy Commissioner
Assessment Operations Coordinating Group



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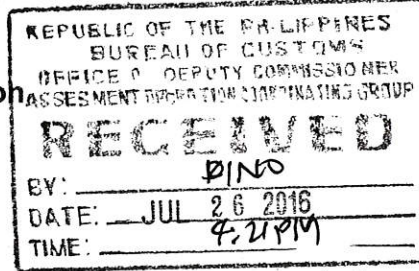


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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

26 July 2016

Honorable Nicanor E. Faeldon
Commissioner
Bureau of Customs
Port Area, Manila



Sir:

#2016-07-1422

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (RA 10863), the Commission is pleased to furnish your good Office with copies of our classification rulings with TCC Nos. 16-162, 16-163, 16-169, 16-188, 16-193, 16-202 and 16-203, together with their respective brochures/technical literature, issued from 21 - 25 July 2016.

Thank you.

Very truly yours,

MariLou P. Mendoza
MARILOU P. MENDOZA
Commissioner

Encl: As stated.

Cc: The Honorable Secretary
Department of Finance
Manila

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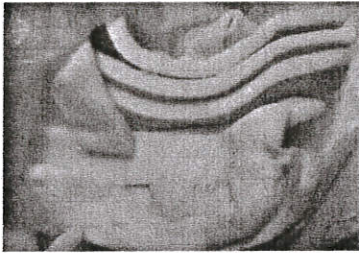
REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	CLASSIFICATION
	AHTN 0209.10.00 MFN - 5% ad valorem

2	TCC NO.
	16-162

3	DATE 22 July 2016
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4	<p>DESCRIPTION</p> <p>“FROZEN PORK CUTTING FAT (98-100% FAT)”</p> <p>Based on the product specification and certification submitted, subject article is a rindless, frozen pork cutting fat containing about 98-100% fats obtained by manually scraping the fat from pigmeat from different body parts of swine. Subject article is imported in polyblocks.</p> 
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5	<p>HEADING 02.09</p> <p>SUBHEADING AHTN 0209.10.00</p> <p>CONSIDERED</p>
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6	<p>REASONS FOR CLASSIFICATION</p> <p>Note 1(c) to Chapter 2 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) excludes animal fat, other than products of heading 02.09 (Chapter 15).</p> <p>General Explanatory Notes to Chapter 02 states that animal fat presented separately is excluded (Chapter 15) (except in the case of pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, which fall in heading 02.09 even if fit only for industrial use), but fat presented in the carcass or adhering to meat is treated as forming part of the meat.</p> <p>Heading 02.09 of the 2012 AHTN covers pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers the pig fat of this heading is restricted to fat free of lean meat; such fat falls in the heading even if suitable only for industrial use. Meat in forms commonly eaten as such is excluded (heading 02.03 or 02.10 as the case may be, for example, streaky pork and similar meats interlarded with a high proportion of fat, and fat with an adhering layer of meat).</p> <p>Subject article does not have an adhering layer of meat, but only patches of meat resulting from scraping.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 0209.10.00, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem.</p>
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7	<p>This advance ruling is issued pursuant to Section 1100 of RA 10863, otherwise known as the Customs Modernization and Tariff Act (CMTA).</p>
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FOR THE COMMISSION

MariLou P. Mendoza

MARILOU P. MENDOZA

Commissioner

Date Issued: 25 July 2016

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	CLASSIFICATION
	AHTN 0209.10.00 MFN - 5% ad valorem

2	TCC NO.
	16-163

3	DATE 22 July 2016						
4	<p style="text-align: center;">DESCRIPTION</p> <p style="text-align: center;">“FROZEN PORK MINCED FAT (98-100% FAT)”</p> <p>Based on the product specification and sample submitted, subject article is frozen rindless minced pork fat containing 98-100% fat. It is produced by mincing the fats from different pig body parts using a mincing machine. It is packed in low density polyethylene (LDPE) and boxed in a carton.</p> 						
5	<table border="0"> <tr> <td style="padding-right: 20px;">HEADING</td> <td style="text-align: right;">02.09</td> </tr> <tr> <td>SUBHEADING</td> <td style="text-align: right;">AHTN 0209.10.00</td> </tr> <tr> <td>CONSIDERED</td> <td></td> </tr> </table>	HEADING	02.09	SUBHEADING	AHTN 0209.10.00	CONSIDERED	
HEADING	02.09						
SUBHEADING	AHTN 0209.10.00						
CONSIDERED							
6	<p>REASONS FOR CLASSIFICATION</p> <p>Note 1(c) to Chapter 02 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) excludes animal fat, other than products of heading 02.09 (Chapter 15).</p> <p>General Explanatory Notes of Chapter 02 states that animal fat presented separately is excluded (Chapter 15) (except in the case of pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, which fall in heading 02.09 even if fit only for industrial use), but fat presented in the carcass or adhering to meat is treated as forming part of the meat.</p> <p>Heading 02.09 of the 2012 AHTN covers pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the pig fat of this heading is restricted to fat free of lean meat; such fat falls in the heading even if suitable only for industrial use. Meat in forms commonly eaten as such is excluded (heading 02.03 or 02.10 as the case may be, for example, streaky pork and similar meats interlarded with a high proportion of fat, and fat with an adhering layer of meat).</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 0209.10.00, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem.</p>						
7	<p>This advance ruling is issued pursuant to Section 1100 of RA 10863, otherwise known as the Customs Modernization and Tariff Act (CMTA).</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>MariLou P. Mendoza</i></p> <p style="text-align: right;">MARILOU P. MENDOZA Commissioner</p> <p>Date Issued: 23 July 2016</p>						



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	CLASSIFICATION
	AHTN 8436.29.10 MFN - 1% ad valorem ACFTA - Zero

2	TCC NO.
	16-169

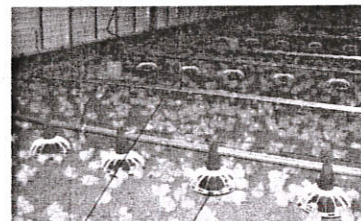
3	DATE 20 July 2016
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4	DESCRIPTION
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“TAVSAN AUTOMATIC PAN FEEDING HOPPER SYSTEM FOR POULTRY (UNASSEMBLED)”

Based on the brochure submitted, subject article is an unassembled automatic poultry feeding system consisting of hoppers, motors with gearboxes, feeding lines with Belek type pan feeders, feed transport augers, feed sensors, pan feeding lifting group and feed transport group. During operation, poultry feeds are transported from the feeding hoppers through the galvanized pipes by transport augers and are dropped into the feeding pans by gravity. The feed sensors located at every feeding line automatically stop the motor when all the pans are filled with feeds and restart the motor when the pans are empty. Other technical information are:

Maximum System Length	180 m
Feed Pipe Diameter (can be supplied with 2, 3 or 4 holes)	45 mm (outside), 42.6 mm (inside)
Standard Drive Unit	3 phase, 50 Hz, 350 rpm
Conveying Capacity	approx. 450 kg/hr
Hopper Alternatives	90 kg, 170 kg



5	HEADING 84.36 SUBHEADING AHTN 8436.29.10 CONSIDERED
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6	REASONS FOR CLASSIFICATION
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Heading 84.36 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers, among others, poultry-keeping machines. These include, among others, rearing and laying units or “batteries”, large installations equipped with automatic devices for filling the feeding troughs, cleaning the floors and collecting the eggs.

Rule 2(a) of the General Rules for Interpretation of the Harmonized System states that any reference in a heading to an article shall be taken to include a reference to that article complete or finished presented, unassembled or disassembled.

In view thereof, subject article is classified under 2012 AHTN subheading 8436.29.10, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.

7	This advance ruling is issued pursuant to Section 1100 of RA 10863, otherwise known as the Customs Modernization and Tariff Act (CMTA).
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FOR THE COMMISSION

Date Issued: 22 July 2016

MariLou P. Mendoza
MARILOU P. MENDOZA


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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	CLASSIFICATION	2	TCC NO.
	AHTN 2202.90.30 MFN - 10% ad valorem ATIGA - Zero		16-188

3	DATE 18 July 2016
4	<p style="text-align: center;">DESCRIPTION</p> <p style="text-align: center;">“KOPIKO® 78°C COFFEE LATTE”</p> <p>Based on the product catalogue, certificate of product registration from Food and Drug Administration (FDA) and sample submitted, subject article is a ready to drink coffee latte made from coffee beans extract mixed with steamed milk. It contains water, sugar, coffee extract (3%), skim milk powder, non-dairy creamer, anhydrous milk fat, cocoa powder (0.5%), stabilizer, emulsifier and coffee mocha flavour. Subject article is packed in 250 mL plastic bottles and boxed in cartons of 24 bottles.</p> <div style="text-align: right;">  </div>
5	<p>HEADING 22.02</p> <p>SUBHEADING AHTN 2202.90.30</p> <p>CONSIDERED</p>
6	<p>REASONS FOR CLASSIFICATION</p> <p>Heading 22.02 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers non-alcoholic beverages, not classified under other headings, particularly heading 20.09 or 22.01. This group includes, among others, beverages ready for consumption, such as those with a basis of milk and cocoa.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 2202.90.30, 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>
7	<p>This advance ruling is issued pursuant to Section 1100 of RA 10863, otherwise known as the Customs Modernization and Tariff Act (CMTA).</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Commissioner</p> <p>Date Issued: 19 July 2016</p>

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	CLASSIFICATION
	AHTN 3402.20.12 MFN - 10% ad valorem ATIGA - Zero

2	TCC NO.
	16-193


3	DATE 22 July 2016
4	<p style="text-align: center;">DESCRIPTION</p> <p style="text-align: center;">“GT6 WASH ‘N’ SHINE”</p> <p>Based on the product ingredient declaration, product catalog and sample submitted, subject article is a water based car cleaner containing sodium lauryl ether sulphate as surfactant, cocamide diethanolamine and cocamidopropyl betaine, carnauba wax powder, citric acid, fragrance and colourant. Packed in 1000 ml plastic bottles, it is designed to wash and wax cars in one operation by effectively removing dirt and stains, leaving the car shining and sparkling by diluting one bottle cap of the solution with 10 liters of water.</p> <div style="text-align: right;">  </div>
5	<p>HEADING 34.02</p> <p>SUBHEADING AHTN 3402.20.12</p> <p>CONSIDERED</p>
6	<p>REASONS FOR CLASSIFICATION</p> <p>Heading 34.02 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers washing preparations, auxiliary washing preparations and certain cleaning preparations. These various preparations generally contain essential constituents and one or more subsidiary constituents. The essential constituents are synthetic organic surface-active agents or soaps or mixtures thereof. The subsidiary constituents are, among others, ancillaries, including antiredeposition agent, colouring matter and perfumes. Cleaning preparations serve for cleaning floors, windows or other surfaces. They may also contain small quantities of odoriferous substances.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 3402.20.12, 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>
7	<p>This advance ruling is issued pursuant to Section 1100 of RA 10863, otherwise known as the Customs Modernization and Tariff Act (CMTA).</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>Mari Lou P. Mendoza</i></p> <p style="text-align: right;">MARILOU P. MENDOZA</p> <p style="text-align: right;">Commissioner</p> <p>Date Issued: 22 July 2016</p>



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

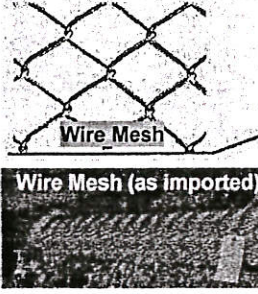
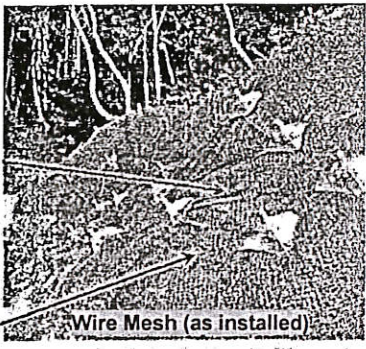
1	CLASSIFICATION	2	TCC NO.
	AHTN 8703.22.19 MFN – 30% ad valorem ACFTA – 20% ad valorem		16-202

3	DATE 22 July 2016
4	<p>DESCRIPTION</p> <p style="text-align: center;">“BAIC X25”</p> <p>Based on the brochure and technical information submitted, subject article is a compact sport utility vehicle (SUV) with seating capacity for five (5) persons. It is powered by inline-four cylinder gasoline engine with piston displacement of 1,499 cc. It is fitted with five (5) doors and measures 4,110 mm x 1,750 mm x 1,583 mm (LxWxH). Having a front-wheel drive, subject article is to be imported as completely-built-up (CBU) unit.</p> 
5	<p>HEADING 87.03</p> <p>SUBHEADING AHTN 8703.22.19</p> <p>CONSIDERED</p>
6	<p>REASONS FOR CLASSIFICATION</p> <p>Heading 87.03 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the heading includes, among others, motor cars (e.g., limousines, taxis, sports cars and racing cars).</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 8703.22.19 with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 20% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”.</p>
7	<p>This advance ruling is issued pursuant to Section 1100 of RA 10863, otherwise known as the Customs Modernization and Tariff Act (CMTA).</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>MariLou P. Mendoza</i></p> <p style="text-align: right;">MARILOU P. MENDOZA Commissioner</p> <p>Date Issued: 25 July 2016</p>

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	CLASSIFICATION	2	TCC NO.
	AHTN 7314.42.00 MFN - 10% ad valorem AJCEPA – 3% ad valorem PJEPA – 3% ad valorem		16-203

3	DATE 25 July 2016
4	<p>DESCRIPTION</p> <p>“WIRE MESH for SOIL STABILIZATION SYSTEM (NONFRAME® METHOD)”</p> <p>Based on the brochure and document submitted, subject article is a hot zinc dip (Z-G-S3), polyethylene coated wire (cyclone) mesh. It consists of 2.6 mm (diameter) bent wires, conforming to JIS G 3543 standards, forming a zig-zag pattern so that each bend hooks with the wire on each side, overlapping and intersecting, thus forming a distinct diamond pattern. Subject article comes in widths of 2 m to 4 m and is to be used as a component of the “Soil Stabilization System (Nonframe® Method)”.</p> <div style="display: flex; justify-content: space-around;">   </div>
5	<p>HEADING 73.14</p> <p>SUBHEADING AHTN 7314.42.00</p> <p>CONSIDERED</p>
6	<p>REASONS FOR CLASSIFICATION</p> <p>Heading 73.14 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others cloth (including endless bands), grill, netting and fencing, of iron or steel wire. The pertinent Harmonized System (HS) Explanatory notes (ENs) state that the products of this group are, in the main, produced by interlacing, interweaving, netting, etc., iron or steel wire by hand or machine. The methods of manufacture broadly resemble those used in the textile industry (for simple warp and weft fabrics, knitted or crocheted fabrics, etc.). The term “wire” means hot- or cold-formed products of any cross-sectional shape and may be used for many purposes e.g., for the washing, drying or filtering of many materials; to make fencing, food protecting covers and insect screening, safety guards for machinery, conveyor belting, shelving, mattresses, upholstery, sieves and riddles, etc.; and for reinforcing concrete, etc.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 7314.42.00, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) and Philippines-Japan Economic Partnership Agreement (PJEPA) rate of duty of 3% ad valorem, subject to the submission of Certificate of Origin (CO) Forms “AJ” or “JP”, respectively.</p>
7	<p>This advance ruling is issued pursuant to Section 1100 of RA 10863, otherwise known as the Customs Modernization and Tariff Act (CMTA).</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>MariLou P. Mendoza</i></p> <p style="text-align: right;">MARILOU P. MENDOZA</p> <p style="text-align: right;">Commissioner</p> <p>Date Issued: 25 July 2016</p>