

2016-08-035

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REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**

AOCG Memo No. 066-2016

**MEMORANDUM -**

**FOR : ALL DISTRICT COLLECTORS**  
**SUBJECT : Tariff Commission Circulars**  
**DATE : August 31, 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
16-041	"TUFFCOAT <sup>®</sup> RP401"	3405.90.90	MFN – 10% ad valorem ATIGA - Zero
16-247	"FLAT GALVANIZED CORRUGATED DUCT (FLAT DUCT)"	7306.90.90	MFN – 7% ad valorem ATIGA - Zero
16-253	"ZAMIDAN10 (MADURAMICIN AMMONIUM)"	2309.90.20	MFN – 1% ad valorem ACFTA – Zero
16-254	"BAIC V8"	8703.23.93	MFN – 30% ad valorem ACFTA – 30% ad valorem

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

  
**MELITA O. DEL ROSARIO**  
Officer-In-Charge, AOCG

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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**RECEIVED**  
OFFICE OF THE COMMISSIONER  
BUREAU OF CUSTOMS  
DATE: AUG 30 2016  
TIME: 10:15  
BY: [Signature]

26 August 2016

**COMMISSIONER NICANOR E. FAELDON**  
Bureau of Customs  
Port Area, Manila

REPUBLIC OF THE PHILIPPINES  
BUREAU OF CUSTOMS  
OFFICE OF DEPUTY COMMISSIONER  
ASSESSMENT OPERATION COORDINATING GROUP  
**RECEIVED**  
BY: [Signature]  
DATE: AUG 30 2016  
TIME: 4:45 PM

#2016-08-1663

Sir:

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863), the Commission is pleased to furnish your good Office with copies of our Classification Rulings with TCC (AR) Nos. 16-041, 16-247, 16-253 and 16-254, together with their respective brochures/technical literature, issued on 26 August 2016.

Thank you.

Very truly yours,

*MariLou P. Mendoza*  
**MARILOU P. MENDOZA**  
Officer-in-Charge

Encl: As stated.

Cc: The Secretary  
Department of Finance  
Manila

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>2012 AHTN CODE AND RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3405.90.90 MFN – 10% ad valorem ATIGA - Zero		16-041
		<b>3</b>	<b>DATE ISSUED</b>
			AUG 26 2016

**4 DESCRIPTION OF GOOD**

**“TUFCOAT® RP401”**

Based on the plant visit conducted, material safety data sheet, certificate of analysis and picture of packaging submitted, subject article is an emulsion based on polyethylene wax in the form of yellow translucent liquid containing ethoxylated alcohols and water. It has a pH of 8.5 to 9.5. Imported in plastic drums, subject article is diluted with water and applied by means of spray atomizing at the cold-end process to render them resistant to abrasion.

**5 REASONS FOR CLASSIFICATION**

Heading No. 34.05 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers polishes and creams for, among others, glass or metal (silverware, copper, etc.). These preparations may have a basis of wax, abrasives or other substances. Examples of such preparations, among others, waxes and polishes consisting of waxes impregnated with spirits of turpentine or emulsified in an aqueous medium and frequently containing added colouring matter. These preparations, which are often put up for retail sale and are usually in the form of liquids, pastes, powders, tablets, sticks, etc., may be used for household or industrial purposes.

In view thereof, subject article is classified under 2012 AHTN subheading 3405.90.90, 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”.

FOR THE COMMISSION

*MariLou P. Mendoza*  
**MARILOU P. MENDOZA**  
Officer-In-Charge

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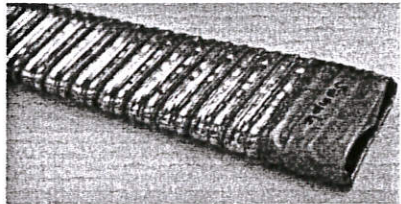
REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>2012 AHTN CODE AND RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 7306.90.90 MFN - 7% ad valorem ATIGA - Zero		16-247
		<b>3</b>	<b>DATE ISSUED</b>
			AUG 26 2016

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“FLAT GALVANIZED CORRUGATED DUCT (FLAT DUCT)”</b>
	<p>Based on the mill certificate and manufacturing process submitted, subject article is a flattened round ducts formed from galvanized, corrugated, steel strip, conforming to JIS G3302. The steel strip is corrugated through an embossing wheel to provide rigidity. It is then rolled into a helical cylinder to form the duct and is flattened before cutting. Subject article serves as a conduit for the pre-stressed concrete (PC) steel strand in the pre-stressed concrete work.</p>
	

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 73.06 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel. The pertinent Harmonized System (HS) Explanatory notes (EN's) state that this heading covers tubes and pipes obtained, for example, by welding or riveting preformed, unclosed, tubular shapes produced from flat-rolled products. The tubes, pipes and hollow profiles of this heading are used for, among others, other structural uses.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 7306.90.90, with a 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".</p>
	<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p><b>MARILOU P.MENDOZA</b> Officer-in-Charge</p>

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>2012 AHTN CODE AND RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2309.90.20 MFN - 1% ad valorem ACFTA - Zero		16-253
		<b>3</b>	<b>DATE ISSUED</b>
			<b>AUG 26 2016</b>

**4 DESCRIPTION OF GOOD**

**“ZAMIDAN10 (MADURAMICIN AMMONIUM)”**

Based on the product information, material safety data sheet, certificate of product registration from the Bureau of Animal Industry (BAI), and picture of packaging submitted, subject article is a white to grey powder consisting of maduramicin ammonium and excipient. Each kilogram contains 10 grams of maduramicin ammonium and 990 grams of excipient (corn cob). Packed in 25-kg multilayer polyethylene bags, it is to be mixed into feed at a level of 500 grams per tonne of feed to obtain a concentration of 5mg maduramicin ammonium per kg of feed (5 ppm). It is indicated for the prevention and control of coccidiosis caused by *Eimeria spp.* in broiler chickens and turkeys.

**5 REASONS FOR CLASSIFICATION**

Heading 23.09 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers, among others, preparations for use in making the complete feeds or supplementary feeds. These preparations, known in trade as “premixes”, are, generally speaking, compound compositions consisting of a number of substances (sometimes called additives) the nature and proportions of which vary according to the animal production required. These substances include, among others, those which improve digestion and, more generally, ensure that the animal makes good use of the feeds and safeguard its health: vitamins or provitamins, amino-acids, antibiotics, coccidiostats, trace elements, emulsifiers, flavourings and appetisers, etc.

In view thereof, subject article is classified under 2012 AHTN subheading 2309.90.20, 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”.

FOR THE COMMISSION

*MariLou P. Mendoza*

**MARILOU P. MENDOZA**  
Officer-in-Charge

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>2012 AHTN CODE AND RATE/S OF IMPORT DUTY</b>	<p align="center"><b>AHTN 8703.23.93</b>  <b>MFN – 30% ad valorem</b>  <b>ACFTA – 30% ad valorem</b></p>	<b>2</b>	<b>TCC (AR) NO.</b>
				<b>16-254</b>
			<b>3</b>	<b>DATE ISSUED</b>
			<b>AUG 26 2016</b>	

**4 DESCRIPTION OF GOOD**

**“BAIC V8”**

Based on the brochure and technical information submitted, subject article is a brand-new minivan type motor vehicle with seating capacity for seven (7) persons. It is powered by a 4-cylinder gasoline engine with cylinder capacity of 2,400 cc. It has a well-finished interior and is fitted with four (4) side doors and a lift-up rear door with window. It has gross vehicle weight (GVW) of 2,050 kg and dimensions of 4,900 mm x 1,830 mm x 1,890 mm (LxWxH). Subject article is to be imported as completely built-up (CBU) unit.



**5 REASONS FOR CLASSIFICATION**

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 this heading covers motor vehicles of various types (including amphibious motor vehicles) designed for the transport of persons; it does not, however, cover the motor vehicles of heading 87.02. The vehicles of this heading may have any type of motor (internal combustion piston engine, electric motor, gas turbine, etc.).

In view thereof, subject article is classified under 2012 AHTN subheading 8703.23.93, with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem. Under ASEAN-China Free Trade Area (ACFTA), subject article is in the Highly Sensitive List (HSL) of the Philippines with an ACFTA rate of duty of 30% ad valorem effective 26 April 2012 with the issuance of Executive Order (EO) No. 71 series of 2012, subject to submission of Certificate of Origin (CO) Form “E”.

FOR THE COMMISSION

*MariLou P. Mendoza*  
**MARILOU P. MENDOZA**  
 Officer-In-Charge