



Republic of the Philippines
Department of Finance
BUREAU OF CUSTOMS

MASTER COPY

01 August 2017

MEMORANDUM:

TO : **All District and Sub-port Collectors
All Chiefs, Formal Entry Division
And Formal Entry Division Personnel**

RE : **Tariff Commission Circulars**

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization Act (Republic Act 10863), the Tariff Commission issued an Advance Rulings (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on February 27, 2017, for various imported articles, and the same were submitted and reviewed by this Office, summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2012 AHTN CODE	RATE OF DUTY
17-200	"ZAGROMEC OS"	3004.90.79	MFN -5% Ad Valorem ATIGA - Zero*
17-204	"SAMSUNG SOUNDBAR SYSTEM, Models: HW-M360/XP, HW-M450/XP, HW-M550/XP, HW-M4500/XP, and HW- M4501/XP"	8518.29.90B	MFN - 10% Ad Valorem ACFTA- Zero*
17-229	"POSTECH PROCESSING UNIT, MODEL: PT-M-3215"	8471.50.10	MFN - Zero ATIGA - Zero*
17-280	"RAMOXYL"	3004.20.71	MFN - 5% Ad Valorem ATIGA - Zero*
17-281	"ANACOX"	3004.90.99	MFN - 5% Ad Valorem ATIGA - Zero*
17-287	"LG AIRCON CEILING SUSPENDED INDOOR UNIT, Models: AVNQ36GM1A0, AVNQ48GM2A0 and AVNQ60GM2A0"	8415.90.19	MFN -10% Ad Valorem AKFTA - Zero*
17-289	"ZAMAX"	2309.90.20	MFN - Zero ACFTA- Zero*
17-290	"ZAMIDINE 100"	2309.90.20	MFN - Zero ACFTA- Zero*
17-296	"OPTICIDE"	3808.94.90	MFN - 3% Ad Valorem AKFTA - Zero*
17-304	"SABIC® SUPEER™ 8315"	3901.90.90	MFN - 3% Ad Valorem
17-312	"DACONIL 720SC"	3808.92.90	MFN - 3% Ad Valorem AJCEPA - Zero* PJEPA - Zero*

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

For your information and guidance.

Atty. EDWARD JAMES A. DY BUCO
Deputy Commissioner
Assessment and Operations Coordinating Group



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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

Anna 7/21/17
V. J. P. M.
BUREAU OF CUSTOMS
OFFICE OF THE COMMISSIONER
RECEIVED
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BY: *Dea* TIME: *10:50*

24 July 2017

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



Dear **Commissioner Faeldon**:

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863), this Commission is pleased to furnish your good Office with original copies of its Advance Rulings on Tariff Classification with TCC (AR) Nos. 17-200, 17-204, 17-229, 17-280, 17-281, 17-287, 17-289, 17-290, 17-296, 17-304, and 17-312, together with their respective brochures/technical literature, issued from 17-18 July 2017.

Thank you.

Very truly yours,

Marilu P. Mendoza
MARILOU P. MENDOZA
Chairperson

#2017-07-1742
REPUBLIC OF THE PHILIPPINES
BUREAU OF CUSTOMS
OFFICE OF THE DEPUTY COMMISSIONER
ASSESSMENT OPERATION COORDINATING GROUP
RECEIVED
BY: *Elena*
DATE: JUL 26 2017
TIME: *3:55pm*

Encl: As stated.

cc: The Secretary
Department of Finance
Manila

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RECEIVED IAS
NAME: *Handaton*
DATE: *7-31-17*
MTC: 0730 pm
173-07-31-348



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION
Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3004.90.79 MFN – 5% ad valorem ATIGA - Zero		17-200
		3	DATE ISSUED
			JUL 17 2017

4	DESCRIPTION OF GOOD
	“ZAGROMEC OS”
	<p>Based on the technical brochure, certificate of formula, and product specifications submitted, subject article is an antiparasitic solution containing ivermectin, preservative, and distilled water (carrier). It is in the form of light yellow to light orange liquid. Packed in one (1) liter, five (5) liter, or 20 liter containers, it is indicated for the treatment and control of internal and external parasites in poultry, and gastrointestinal nematodes and lungworms in sheep, goat, and cattle. Subject article is administered at dosages of 1 ml per 5 liters of drinking water or 0.2 mg of ivermectin per kg body weight for poultry (given for 10-14 days) and 0.2 ml per 10 kg body weight for cattle, sheep, and goat.</p>
5	REASONS FOR CLASSIFICATION
	<p>Note (g) of the Harmonized System (HS) Explanatory Notes (ENs) to heading 23.09 excludes medicaments of heading 30.03 or 30.04.</p> <p>Heading 30.04 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) 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 HS ENs 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 3004.90.79, with a 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”.</p>
	<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	<p>Republic of the Philippines TARIFF COMMISSION</p> <p>17-00279</p>



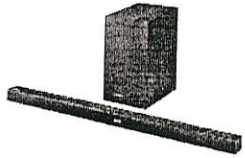
REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8518.29.90B MFN – 10% ad valorem ACFTA – Zero		17-204
		3	DATE ISSUED
			JUL 17 2017

4	DESCRIPTION OF GOOD				
	“SAMSUNG SOUNDBAR SYSTEM, Models: HW-M360/XP, HW-M450/XP, HW-M550/XP, HW-M4500/XP AND HW-M4501/XP”				
	<p>Based on the product specifications submitted, subject articles are loudspeaker sets, consisting of one bar-type main speaker and a separate wireless subwoofer speaker with a voltage range of 120 V to 240 V. Audio file codecs (e.g. MP3, WMA, WAV, etc.) can be accessed through wired audio input connections, Bluetooth™ connection, and/or semiconductor media via USB ver. 1.1. These have the following specifications:</p>				
					
	Model	HW-M360/XP	HW-M450/XP	HW-M550/XP	HW-M4500/4501/XP
	No. of Speakers	2	4	6	6
	Main (W)	70	160	180	130
	Subwoofer (W)	130	160	160	130
	Total Output (W)	200	320	340	260
	Dimensions				
	WxHxD (mm):				
	Main	907.5 x 53.5 x 70.5	908.5 x 53.5 x 70.5	1010.5 x 54 x 87.5	1078 x 47.5 x 129
	Subwoofer	179 x 353 x 299.5	200 x 392 x 378	200 x 392 x 378	179 x 353 x 299.5
	Packaging				
	Weight (kg)	8.0	11.5	12.6	9.8

Subject articles are to be imported together with a remote controller (with battery), optical cable, wall mount kit, power adapter, and user manual.

5 REASONS FOR CLASSIFICATION

Heading 85.18 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers among others, loudspeakers, whether or not mounted in their enclosures. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that loudspeakers of this heading reproduce sound by converting electrical variations or oscillations from an amplifier into mechanical vibrations which are communicated to the air.

In view thereof, subject articles are classified under 2012 AHTN subheading 8518.29.90B with Most Favoured Nation (MFN) rate of duty of 10% 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
Chairperson



17-00278



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

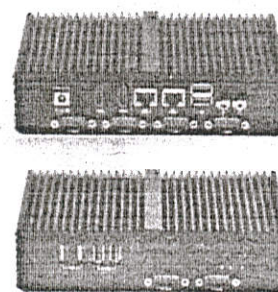
Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8471.50.10 MFN - Zero ACFTA - Zero		17-229
		3	DATE ISSUED
			JUL 17 2017

4	DESCRIPTION OF GOOD
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“POSTECH PROCESSING UNIT, MODEL: PT-M-3215”

Based on the brochure submitted, subject article is a processing unit for personal computer (PC) consisting essentially of a central processing unit (CPU) (Intel Celeron 3215U Broadwell SOC Processor), internal memory (up to 8 Gb, DDR3L), and storage unit (hard disk drive (HDD)/ solid state drive (SSD)). It supports Windows and Linux operating systems (OS). It is housed in an aluminium case, with an overall dimension of 187 mm x 111 mm x 50 mm and weighed 1.1 kg. Power is supplied via power adapter (12 V, 3 A) through the built-in DC (direct current) jack. Subject article is capable of accepting connections via the following ports: HDMI (High-Definition Multimedia Interface), VGA (Video Graphics Array), RS-232 (Recommended Standard number 232), RJ-45 (Registered Jack 45), USB (Universal Serial Bus) (2.0 and 3.0), and audio-in (mic).



5	REASONS FOR CLASSIFICATION
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Heading 84.71 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, automatic data processing machines and units thereof. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers, among others, automatic data processing units and separately presented units. Automatic data processing machines are machines which, by logically interrelated operations performed in accordance with pre-established instructions (program), furnish data which can be used as such or, in some cases, serve in turn as data for other data processing operations. This heading also covers separately presented constituent units of automatic data processing systems described above. An apparatus can only be classified in this heading as a unit of an automatic data processing system if it, among others, performs a data processing function.

In view thereof, subject article is classified under 2012 AHTN subheading 8471.50.10, with a Most Favoured Nation (MFN) rate of duty of zero, 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
Chairperson





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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3004.20.71 MFN - 5% ad valorem ATIGA - Zero		17-280
		3	DATE ISSUED
			JUL 17 2017

4	DESCRIPTION OF GOOD
	"RAMOXYL"
	<p>Based on the product catalog, product specifications, and certificate of formula submitted, subject article is an animal antibiotic, in the form of yellowish powder, consisting of neomycin sulfate, oxytetracycline hydrochloride (HCl), and dextrose monohydrate. Packed in 100 grams, 500 grams and 1 kg bags, it is indicated for the prevention of chronic respiratory disease (CRD), bluecomb disease, synovitis, and enteritis, and for the treatment of enteritis and respiratory diseases of bacterial origin. It is dissolved at a rate of 100 grams per 300 liters of drinking water for 3 to 5 days for poultry, and 100 grams per 300 liters of drinking water for 4-5 days for swine.</p>
5	REASONS FOR CLASSIFICATION
	<p>Note (g) of the Harmonized System (HS) Explanatory Notes (ENs) to heading 23.09 excludes medicaments of heading 30.03 or 30.04.</p> <p>Heading 30.04 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) 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 HS ENs state that this heading covers medicaments consisting of mixed or unmixed products, provided they are, among others, 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 3004.20.71, with a 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".</p>
	<p>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	 Republic of the Philippines TARIFF COMMISSION  17-00276



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REPUBLIC OF THE PHILIPPINES



TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3004.90.99 MFN – 5% ad valorem ATIGA – Zero		17-281
		3	DATE ISSUED
			JUL 17 2017

4	DESCRIPTION OF GOOD
	“ANACOX”
	<p>Based on the product brochure, certificate of formula and product specifications submitted, subject article is an anticoccidial clear yellowish liquid containing 10 g of sulfaclozine sodium monohydrate per 100 ml of solution. Packed in 500 ml or one (1) liter containers, it is indicated for the treatment of coccidiosis caused by Eimeria spp. in chickens and turkeys, and for the treatment of fowl cholera. Subject article is administered at dosages of 100 ml per 33 liters of drinking water for general treatment of coccidiosis and 200 ml per 33 liters of drinking water for cholera, typhoid, and coccidiosis caused by E. tenella and E. necatrix.</p>

5	REASONS FOR CLASSIFICATION
	<p>Note (g) of the Harmonized System (HS) Explanatory Notes (ENs) to heading 23.09 excludes medicaments of heading 30.03 or 30.04.</p> <p>Heading 30.04 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) 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 HS ENs 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 3004.90.99, with a 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”.</p>
	<p>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	 Republic of the Philippines TARIFF COMMISSION  17-00275




REPUBLIC OF THE PHILIPPINES




TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8415.90.19 MFN – 10% ad valorem AKFTA – Zero		17-287
		3	DATE ISSUED
			JUL 17 2017

4	DESCRIPTION OF GOOD					
	<p>“LG AIRCON CEILING SUSPENDED INDOOR UNIT, Models: AVNQ36GM1A0, AVNQ48GM2A0 and AVNQ60GM2A0”</p> <p>Based on the technical information submitted, subject articles are indoor units of “split-type” air conditioning machines, consisting of the evaporator coil, temperature controls, and fans. These are to be connected through electrical wiring and tubing to the outdoor units (i.e., compressor, condenser, fan, expansion valve, and other components). Designed for ceiling suspended installation to distribute cooled air in homes, offices and other similar closed spaces, these have the following specifications:</p>					
	Product Code	Cooling capacity (kW)	Power supply (V/Ph/Hz)	Maximum air circulation (m³/min)	Net dimension W x H x D (mm)	Picture (Not to scale)
	AVNQ36GM1A0	10.55	220-240 / 1 / 50-60	20.0	1200 x 235 x 690	
	AVNQ48GM2A0	13.48		29.0	1600 x 235 x 690	
	AVNQ60GM2A0	17.0		30.0		

5	REASONS FOR CLASSIFICATION				
	<p>Heading 84.15 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. The machines may also comprise elements for the purification of air. They are used for air conditioning, among others, offices, homes, public halls, etc.</p> <p>Further, the ENs to subheading 8415.90 state that this subheading includes both indoor and outdoor units for split-system air conditioning machines of subheading 8415.10 when presented separately. The units are designed to be connected by electrical wiring and copper tubing through which refrigerant passes between the indoor and outdoor units.</p> <p>In view thereof, subject articles are classified under 2012 AHTN subheading 8415.90.19 with Most Favoured Nation (MFN) rate of duty of 10% ad valorem and ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AK”.</p>				
	<p>FOR THE COMMISSION</p> <p></p> <p>MARILOU P. MENDOZA Chairperson</p>				
	 Republic of the Philippines TARIFF COMMISSION  17-00272				



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20 MFN - Zero ACFTA - Zero		17-289
		3	DATE ISSUED
			JUL 17 2017

4	DESCRIPTION OF GOOD
	“ZAMAX”
	<p>Based on the product brochure, certificate of product registration from the Bureau of Animal Industry (BAI), product formula summary, and material safety data sheet submitted, subject article is a feed premix composed of maduramycin ammonium and nicarbazin as active ingredients, and corn cob as carrier. It is in the form of free flowing powder and packed in 25 kg multilayered polyethylene bags. Mixed at a dosage of 500 g per ton of feed, subject article is used for the prevention of coccidiosis in broiler chickens caused by <i>Eimeria acervulina</i>, <i>Eimeria maxima</i>, <i>Eimeria tenella</i>, <i>Eimeria necatrix</i>, <i>Eimeria brunetti</i>, and <i>Eimeria mivati</i>.</p>
5	REASONS FOR CLASSIFICATION
	<p>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 includes preparations for use in making the complete feeds or supplementary feed. 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.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.</p>
	<p>FOR THE COMMISSION</p> <p style="text-align: center;"></p> <p>MARILOU P. MENDOZA Chairperson</p>
	<p>Republic of the Philippines TARIFF COMMISSION</p> <p>17-00270</p>



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20 MFN - Zero ACFTA - Zero		17-290
		3	DATE ISSUED
			JUL 17 2017

4	DESCRIPTION OF GOOD
	“ZAMIDINE 100”
	<p>Based on the product brochure, certificate of product registration from the Bureau of Animal Industry (BAI), product formula summary, and material safety data sheet submitted, subject article is a synthetic anticoccidial feed premix composed of robenidine hydrochloride as active ingredient and calcium carbonate as carrier. It is in the form of white to off-white powder and packed in 25 kg multilayered polyethylene bags. Mixed at a dosage of 350-500 g per ton of feed, subject article is used for the prevention and control of coccidiosis caused by Eimeria spp. in broiler chickens.</p>
5	REASONS FOR CLASSIFICATION
	<p>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 includes preparations for use in making the complete feeds or supplementary feed. 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.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.</p>
	<p>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	<p>Republic of the Philippines TARIFF COMMISSION</p> <p>17-00271</p>



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3808.94.90 MFN - 3% ad valorem AKFTA - Zero		17-296
		3	DATE ISSUED
			JUL 17 2017

4	DESCRIPTION OF GOOD
	“OPTICIDE”
	<p>Based on the product catalog, quantitative composition, and technical specifications submitted, subject article is a broad-spectrum microbiocide, in the form of violet to pink powder, containing potassium peroxymonosulfate, malic acid, sodium chloride, sulfamic acid, sodium hexametaphosphate, sodium dodecylbenzene sulphonate, lemon peel, and pigment. Packed in a 10 kg pail containing 10 pieces of 1 kg aluminium foils, it is to be diluted in water at different proportions to clean, sanitize, and disinfect poultry and pig farms, cattle-shed washing floors, sinks, walls, furniture, drinking water line and reservoirs, and feeding bins. It is also used for the prevention and removal of bacteria, molds, and viruses.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 38.08 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers). The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the products of heading 38.08 include, among others, disinfectants. Disinfectants are agents which destroy or irreversibly inactivate undesirable bacteria, viruses or other micro-organisms, generally on inanimate objects. Disinfectants are used, for example, in hospitals for cleaning walls, etc., or sterilising instruments. They are also used in agriculture for disinfecting seeds and in the manufacture of animal feeds to control undesirable micro-organisms. The group includes sanitisers, bacteriostats and sterilisers.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 3808.94.90 with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AK”.</p>
	<p>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	  17-00274

5th Floor, Philippine Heart Center MAB, East Avenue, Diliman, 1101 Quezon City, Philippines

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION
 Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3901.90.90 MFN – 3% ad valorem		17-304
		3	DATE ISSUED
			JUL 18 2017

4	DESCRIPTION OF GOOD
	“SABIC® SUPEER™ 8315”
	<p>Based on the material safety data sheet and declaration of composition submitted, subject article is a metallocene catalyzed linear low density polyethylene (an ethylene-1-octene copolymer) resin containing, by weight, <94.0% ethylene and >6.0% 1-octene with no slip and no antiblock additives. It is in the form of solid pellets with characteristic odour having a melt flow rate of 3.0 g/10 min at 190 °C and a density of 915 kg/m³. Subject article is used to produce molded or extruded articles or as a component of other industrial products.</p>

5	REASONS FOR CLASSIFICATION
	<p>Note 4 to Chapter 39 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) 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.</p> <p>Furthermore, Note 6(b) to Chapter 39 states that in headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms, among others.</p> <p>Heading 39.01 of the 2012 AHTN covers polymers of ethylene, in primary forms.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 3901.90.90, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p>
	<p>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	<p>Republic of the Philippines TARIFF COMMISSION</p> <p>17-00280</p>



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3808.92.90 MFN - 3% ad valorem AJCEPA - Zero PJEPA - Zero		17-312
		3	DATE ISSUED
			JUL 17 2017

4	DESCRIPTION OF GOOD
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"DACONIL 720SC"

Based on the product catalog and material safety data sheet submitted, subject article is a broad-spectrum organic fungicide, containing chlorothalonil as the active ingredient, surfactant and several inactive ingredients. It is in the form of grayish white aqueous suspension concentrate. Packed in 200 liter and 1,000 liter plastic containers, it is used for the control of black sigatoka disease in bananas and other crop diseases. Subject article is to be mixed with water before application.

5	REASONS FOR CLASSIFICATION
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Heading 38.08 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers). The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that these insecticides, disinfectants, herbicides, fungicides, etc., are applied by spraying, dusting, sprinkling, coating, impregnating, etc., or may necessitate combustion. They achieve their results by nerve-poisoning, by stomach-poisoning, by asphyxiation or by odour, etc. The products of heading 38.08 include, among others, fungicides. Fungicides are products which protect against the growth of fungi (e.g., preparations based on copper compounds) or which are designed to eradicate the fungi already present (e.g., preparations based on formaldehyde).

In view thereof, subject article is classified under 2012 AHTN subheading 3808.92.90 with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) and Philippines-Japan Economic Partnership Agreement (PJEPA) rate of duty of zero, subject to submission of Certificates of Origin (CO) Forms "AJ" and "JP", respectively.

FOR THE COMMISSION

MARILOU P. MENDOZA

Chairperson



17-00273

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