

2017-08-014



Republic of the Philippines
Department of Finance
BUREAU OF CUSTOMS

Copy
MASTER COPY

04 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 from **July 28 to August 01, 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
17-101	"MCAST NET™ (ROLL)"	3005.90.90	MFN – 5% Ad Valorem AKFTA – Zero*
17-136	"JELUVET® PKS"	4701.00.00	MFN – 1% Ad Valorem
17-255	"FIN LINE (95 TON) PRESS MACHINE"	8462.41.00	MFN – Zero
17-274	"NNS MALE AND FEMALE WASHERS"	7318.22.00	MFN – 10% Ad Valorem PJEPA – 2% Ad Valorem* AJCEPA – 2% Ad Valorem*
17-275	"THYRON SR630 (STYRENE ACRYLIC SOLID RESIN)"	3903.90.99	MFN – 10% Ad Valorem
17-276	"THYRON SR750"	3903.90.99	MFN – 10% Ad Valorem

**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

cc: COMMISSIONER OF CUSTOMS



MASTER COPY

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

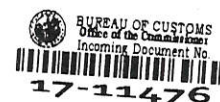
IAS 08-03-359

BUREAU OF CUSTOMS
OFFICE OF THE COMMISSIONER
RECEIVED
AUG 02 2017
BY: Bea TIME: 11:40

01 August 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. 17-101, 17-136, 17-255, 17-274, 17-275, and 17-276, together with their respective brochures/technical literature, issued from 28 July – 01 August 2017.

Thank you.

Very truly yours,

MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson



#2017-08-1795
REPUBLIC OF THE PHILIPPINES
BUREAU OF CUSTOMS
OFFICE OF THE DEPUTY COMMISSIONER
ASSESSMENT OPERATION COORDINATING GROUP
RECEIVED
BY: machelle
DATE: AUG 02 2017
TIME: 09:12pm

Encl: As stated.

cc: The Secretary
Department of Finance
Manila

#2017-08-07
RECEIVED
IAS
NAME: _____
DATE: 8/3/17
11:46am
August 3/17 5:12pm



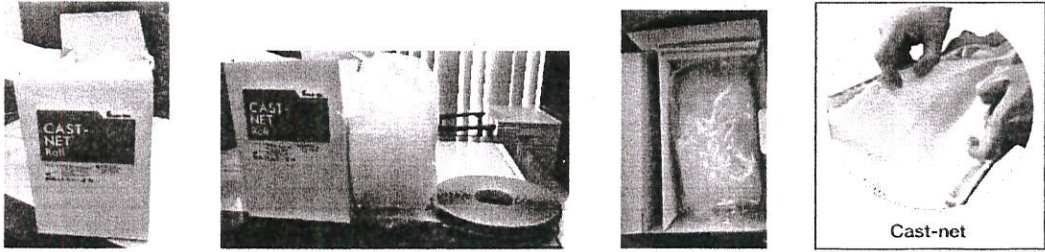
REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3005.90.90 MFN - 5% ad valorem AKFTA - Zero		17-101
		3	DATE ISSUED
			JUL 28 2017

4	DESCRIPTION OF GOOD
	“MCAST NET™ (ROLL)” <p>Based on the brochure, technical specifications, and sample submitted, subject article is a mesh-type, elastic, tubular pad of woven polypropylene material, used in conjunction with casting tapes or splints. It is a water-repellent skin protection pad with antibacterial property (polypropylene-silver complex). It is fitted on the fractured or sprained part of the body prior to the application of the casting tape or splint. It protects the skin from discomfort (for example, irritation and soreness) due to wearing of the cast. Subject article is to be imported in a box containing a roll 10 m long and 5 to 15 cm wide together with a safeguard tape.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 30.05 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers articles such as wadding, gauze, bandages and the like, of textile, paper, plastic, etc., impregnated or coated with pharmaceutical substances (counter-irritant, antiseptic, etc.) for medical, surgical, dental or veterinary purposes.</p> <p>Further, wadding and gauze for dressings (usually of absorbent cotton) and bandages, etc., not impregnated or coated with pharmaceutical substances, are also classified in this heading, provided they are put up in forms or packings for retail sale directly to private persons, clinics, hospitals, etc., without repacking, and they are recognizable by their characteristics (presented in rolls or folded, protective packaging, labelling, etc.) as exclusively intended for medical, surgical, dental or veterinary uses.</p>







REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 4701.00.00 MFN - 1% ad valorem		17-136
		3	DATE ISSUED
			JUL 31 2017

4	DESCRIPTION OF GOOD
	“JELUVET® PKS”
	<p>Based on the certificate of feed product registration from the Bureau of Animal Industry (BAI), product catalog, certificate of analysis, and production flowchart submitted, subject article is a natural raw fibre concentrate obtained from untreated soft wood (spruce and/or fir, which are coniferous wood). It is in the form of light yellow, small granules produced mechanically by planing, grinding, screening, and granulation. Packed in 25 kg paper bags, it is added at a minimum rate of 1% but not more than 2.5% of the total feed composition.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 47.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers mechanical wood pulp. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that mechanical wood pulp is obtained solely by a mechanical process i.e., by disintegrating or grinding wood, freed of its bark and sometimes of its knots, into its fibres by mechanical milling under a flow of water. Further development from the traditional grinding methods is the pulp referred to as refiner mechanical pulp where wood chips are shredded in a disc refiner by passing the chips between two closely spaced ridged plates, one or both of which may be rotating. One of the superior grades of this type of pulp is produced by refining wood chips after they have received preliminary heat treatment to soften them and allow an easier separation of the fibres with less fibre damage. The resultant pulp quality is superior to the traditional mechanical wood pulp.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 4701.00.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</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 17-00282</p>



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8462.41.00 MFN - Zero		17-255
		3	DATE ISSUED
			JUL 31 2017

4	DESCRIPTION OF GOOD																				
	“FIN LINE (95 TON) PRESS MACHINE”																				
	<p>Based on the brochure and technical specifications submitted, subject article is a set of machines that produces aluminium plate fins used in the manufacture of air conditioning units. Fitted with one (1) set, 60 rows, 7 mm double progression finning die, it consists of the following components:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 20%;">Components</th> <th>Description</th> </tr> </thead> <tbody> <tr> <td>95 Ton Fin Press</td> <td>The main part of the Fin Line, where the double progression Finning Die Set is loaded, and stamping/punching is done.</td> </tr> <tr> <td>Ribbon De-coiler, with 2 coil holder</td> <td>Machine that holds, loads, and feeds the raw material (aluminium coils) onto the lubrication ribbon device.</td> </tr> <tr> <td>Lubrication Ribbon device</td> <td>Machine that constantly applies a film of oil on the top and bottom of the de-coiled aluminium sheets.</td> </tr> <tr> <td>Fins Support 7 mm (Exhaust unit)</td> <td>A light structure made of electro welded steel fitted with a suction motor, ventilator, steel gates, covering, and guiding plates. It supports and guides the moving and falling cut aluminium sheets (aluminium fins) as it goes out of the fin press.</td> </tr> <tr> <td>Control Panel</td> <td>The programmable operating panel that controls the automatic execution of programmed commands onto the machines. It contains all the power, drive, control device of the Fin line.</td> </tr> <tr> <td>Sound-proof Cabin</td> <td>An insulated and sealed steel structure, that contains the noise created by the machines.</td> </tr> <tr> <td>Scrap Ejection device</td> <td>Consisting of a conveyor, a cylinder coupling, a flexible plastic tube and suction ventilator, it collects all the aluminium trimmings and slugs from the punching operation to separate the waste for proper disposal.</td> </tr> <tr> <td>Rotary Fins Piling unit, with lift (Fin Collector)</td> <td>Consisting of two (2) carts with lift that automatically adjusts during stacking, it collects all finished punched and stamped aluminium fins.</td> </tr> <tr> <td>Finning Die Set</td> <td>A tool die set that consists of die holder, drawing unit, edge trimming unit, piercing unit, collar/pilot unit, raised lance unit, rows cutting unit, mechanic feeder, and cutting unit. It is attached onto the fin press and is responsible for the outline of the stamped and punched aluminium fins.</td> </tr> </tbody> </table>	Components	Description	95 Ton Fin Press	The main part of the Fin Line, where the double progression Finning Die Set is loaded, and stamping/punching is done.	Ribbon De-coiler, with 2 coil holder	Machine that holds, loads, and feeds the raw material (aluminium coils) onto the lubrication ribbon device.	Lubrication Ribbon device	Machine that constantly applies a film of oil on the top and bottom of the de-coiled aluminium sheets.	Fins Support 7 mm (Exhaust unit)	A light structure made of electro welded steel fitted with a suction motor, ventilator, steel gates, covering, and guiding plates. It supports and guides the moving and falling cut aluminium sheets (aluminium fins) as it goes out of the fin press.	Control Panel	The programmable operating panel that controls the automatic execution of programmed commands onto the machines. It contains all the power, drive, control device of the Fin line.	Sound-proof Cabin	An insulated and sealed steel structure, that contains the noise created by the machines.	Scrap Ejection device	Consisting of a conveyor, a cylinder coupling, a flexible plastic tube and suction ventilator, it collects all the aluminium trimmings and slugs from the punching operation to separate the waste for proper disposal.	Rotary Fins Piling unit, with lift (Fin Collector)	Consisting of two (2) carts with lift that automatically adjusts during stacking, it collects all finished punched and stamped aluminium fins.	Finning Die Set	A tool die set that consists of die holder, drawing unit, edge trimming unit, piercing unit, collar/pilot unit, raised lance unit, rows cutting unit, mechanic feeder, and cutting unit. It is attached onto the fin press and is responsible for the outline of the stamped and punched aluminium fins.
Components	Description																				
95 Ton Fin Press	The main part of the Fin Line, where the double progression Finning Die Set is loaded, and stamping/punching is done.																				
Ribbon De-coiler, with 2 coil holder	Machine that holds, loads, and feeds the raw material (aluminium coils) onto the lubrication ribbon device.																				
Lubrication Ribbon device	Machine that constantly applies a film of oil on the top and bottom of the de-coiled aluminium sheets.																				
Fins Support 7 mm (Exhaust unit)	A light structure made of electro welded steel fitted with a suction motor, ventilator, steel gates, covering, and guiding plates. It supports and guides the moving and falling cut aluminium sheets (aluminium fins) as it goes out of the fin press.																				
Control Panel	The programmable operating panel that controls the automatic execution of programmed commands onto the machines. It contains all the power, drive, control device of the Fin line.																				
Sound-proof Cabin	An insulated and sealed steel structure, that contains the noise created by the machines.																				
Scrap Ejection device	Consisting of a conveyor, a cylinder coupling, a flexible plastic tube and suction ventilator, it collects all the aluminium trimmings and slugs from the punching operation to separate the waste for proper disposal.																				
Rotary Fins Piling unit, with lift (Fin Collector)	Consisting of two (2) carts with lift that automatically adjusts during stacking, it collects all finished punched and stamped aluminium fins.																				
Finning Die Set	A tool die set that consists of die holder, drawing unit, edge trimming unit, piercing unit, collar/pilot unit, raised lance unit, rows cutting unit, mechanic feeder, and cutting unit. It is attached onto the fin press and is responsible for the outline of the stamped and punched aluminium fins.																				

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.62 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers certain machine-tools, listed in the heading text, which work by changing the shape or form of metal or metal carbides. The heading includes, among others: 1) Forging and stamping machines (2) Punching machine used for perforating, notching or cutting metal by means of two tools adjusted one inside the other. The punching tool is called the punch while the other is called the die. Rupture of the metal is effected as in shearing and the shape of the hole obtained depends on the shape of the tools.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8462.41.00, with a Most Favoured Nation (MFN) rate of duty of zero.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p> <p>MARILOU P. MENDOZA Chairperson</p> </div> <div style="text-align: center; margin-top: 20px;"> <p style="font-size: 0.8em;">Republic of the Philippines TARIFF COMMISSION</p> <p style="font-size: 0.8em;">17-00283</p> </div>



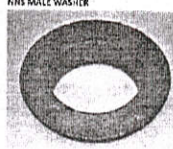

REPUBLIC OF THE PHILIPPINES




TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY AHTN 7318.22.00 MFN – 10% ad valorem PJEPA – 2% ad valorem AJCEPA – 2% ad valorem	2	TCC (AR) NO.
			17-274
		3	DATE ISSUED
		JUL 31 2017	

4	DESCRIPTION OF GOOD											
“NNS MALE AND FEMALE WASHERS” <p>Based on the brochures and technical specifications submitted, subject articles are male and female steel washers conforming to Japanese Industrial Standards (JIS) FCAD900-8. These washers are used to distribute the load of the threaded fastener (nut) to the base plate and steel rod of the “Soil Stabilization System (Nonframe® Method)”. Having hot dip zinc (HDZ55) surface finish, subject articles have the following dimensions:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th rowspan="2"></th> <th colspan="2">Dimensions (mm)</th> </tr> <tr> <th>Outside Diameter</th> <th>Height</th> </tr> </thead> <tbody> <tr> <td>Male Washer</td> <td>58</td> <td>22</td> </tr> <tr> <td>Female Washer</td> <td>76</td> <td>25</td> </tr> </tbody> </table> <div style="display: flex; justify-content: center; gap: 20px; margin-top: 10px;"> <div style="text-align: center;"> <small>NNS MALE WASHER</small>  </div> <div style="text-align: center;"> <small>NNS FEMALE WASHER</small>  </div> </div>			Dimensions (mm)		Outside Diameter	Height	Male Washer	58	22	Female Washer	76	25
	Dimensions (mm)											
	Outside Diameter	Height										
Male Washer	58	22										
Female Washer	76	25										

5	REASONS FOR CLASSIFICATION
<p>Heading 73.18 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that washers are usually small, thin discs with a hole in the centre; they are placed between the nut and one of the parts to be fixed to protect the latter. They may be plain, cut, split (e.g., Grower’s spring washers), curved, cone shaped, etc.</p> <p>In view thereof, subject articles are classified under AHTN 2017 subheading 7318.22.00, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem, Philippines-Japan Economic Partnership Agreement (PJEPA), and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rate of duty of 2% ad valorem, subject to submission of Certificates of Origin (CO) Forms “JP” and “AJ”, respectively.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p>  MARILOU P. MENDOZA Chairperson </div> <div style="display: flex; justify-content: center; margin-top: 20px;">  <div style="margin-left: 20px;">  17-00284 </div> </div>	





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3903.90.99 MFN - 10% ad valorem		17-275
		3	DATE ISSUED
			AUG 01 2017

4	DESCRIPTION OF GOOD
	“THYON SR630 (STYRENE ACRYLIC SOLID RESIN)”
	<p>Based on the material safety data sheet, product catalog, declaration of composition, and sample submitted, subject article is an alkali soluble styrene acrylic copolymer containing, by weight <94.0% styrene and >6.0% acrylic. It is in the form of clear chips with excellent viscosity stability and compatible with alcohol and glycol ether solvent. Subject article is widely used for floor polishes, pigment dispersions, and adhesives.</p>
5	REASONS FOR CLASSIFICATION
	<p>Note 4 to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 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.</p> <p>Heading 39.03 of the AHTN 2017 covers polymers of styrene, in primary forms.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3903.90.99 with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p>
	  17-00286



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863(CMTA)

1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3903.90.99 MFN – 10% ad valorem		17-276
		3	DATE ISSUED
			AUG 01 2017

4	DESCRIPTION OF GOOD
	“THYON SR750”
	Based on the brochure, technical specifications, material safety data sheet, process flow diagram, and sample submitted, subject article is an alkali soluble styrene-acrylic copolymer in the form of clear chips. Composed, by weight, of < 94% styrene and > 6% acrylic, subject article is used for making polishes for high-traffic and high-wear resistance floors, providing gloss and durability.

5	REASONS FOR CLASSIFICATION
	<p>Note 4 to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 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 copolycondensates, 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 of the AHTN 2017 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.</p> <p>Heading 39.03 of the AHTN 2017 covers polymers of styrene, in primary forms.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3903.90.99, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>

FOR THE COMMISSION

MARILOU P. MENDOZA
 Chairperson
