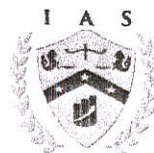


2018_04-031



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS



MANILA 1099
South Harbor, Gate 3, Port Area, Manila
Website: www.customs.gov.ph Tel. Nos. 527-4537, 527-1935

MEMORANDUM

TO : ALL DISTRICT and SUB-PORT COLLECTORS
ALL CHIEFS, FORMAL ENTRY DIVISION
AND FORMAL ENTRY DIVISION PERSONNEL

FROM : *ED Davis*
ATTY. EDWARD JAMES A. DY BUÑO
Deputy Commissioner, AOCG *Ed*

SUBJECT : TARIFF COMMISSION CIRCULARS/ADVANCE RULINGS (TCC/AR)

DATE : April 25, 2018

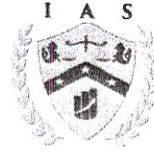
Pursuant to the provisions of Section 1603 (f) of the Customs Modernization Act (Republic Act 10863), the Tariff Commission issued an Advance Rulings (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued 05 – 12 April 2018, for various imported articles, and the same were submitted and reviewed by this Office, summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2018 RATES OF DUTY
18-008	"ACTIVEMOS"	2106.90.99	MFN - 7% Ad Valorem ATIGA - Zero*
18-031	"ENERGEN STRIKER"	1806.90.90	MFN - 7% Ad valorem ATIGA - Zero*
18-048	"NESTLE FITNESSE CHOCOLATE CEREAL BAR"	1806.32.00	MFN - 7% Ad Valorem
18-054	"EMBORG PROTEIN SMOOTHIE, ORANGE & MANGO"	2202.99.50	MFN - 10% Ad Valorem
18-055	"FARMINTH"	3004.90.71	MFN - 5% Ad Valorem ATIGA - Zero*
18-063	"AMTROL (AMCITROL)"	3808.94.90	MFN - 3% Ad Valorem
18-066	"PANASONIC DOME NETWORK CAMERAS, MODELS: WV-SF539, WV-SW395, WV-SC385 AND WV-SW158"	8525.80.39	MFN - Zero ACFTA - Zero*
18-071	"HEPARIN SODIUM (BOVINE) 1000 IU/mL and 5000 IU/mL VIALS"	3004.90.89	MFN - Zero ATIGA - Zero*
18-072	"TAGRAF (TACROLIMUS) 1mg CAPSULE"	3004.90.89	MFN - Zero AIFTA - Zero*
18-073	"METOZ (METOLAZONE) 5 mg Tablet"	3004.90.89	MFN - Zero AIFTA - Zero*

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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS



MANILA 1099
South Harbor, Gate 3, Port Area, Manila
Website: www.customs.gov.ph, Tel. Nos. 527-4537, 527-1935

18-075	"CALCIPAR (CINACALCET) 30 mg and 60 mg FILM-COATED TABLETS"	3004.90.99	MFN - 5% Ad Valorem AIFTA - 1% Ad Valorem (01 January - 30 December 2018)/Zero (31 December 2018)*
18-078	"WYETH S-26 HA GOLD	2106.90.89	MFN - 5% Ad Valorem
18-081	"CHANGAN NEW STAR TRUCK, MODEL: SC 1027DAA4.C2WN1"	8704.31.29	MFN - 30% Ad Valorem ACFTA - 5% Ad Valorem*
18-083	"CHANGAN NEW STAR TRUCK (CABIN CHASSIS ONLY)"	8704.31.29	MFN - 30% Ad Valorem ACFTA - 5% Ad Valorem*
18-085	"CHANGAN HONOR HAPPINESS 1.5 L GAS"	8703.22.90	MFN - 30% Ad Valorem ACFTA - 5% Ad Valorem*
18-087	"FUNGICAP N"	3808.92.90	MFN - 3% Ad Valorem
18-088	"OXICAP E2"	2309.90.20	MFN - Zero
18-089	"FUNGICAP S"	3808.92.90	MFN - 3% Ad Valorem
18-094	"NESTLE KITKAT GREEN TEA (17 g and 35 g)"	1905.32.20	MFN - 15% Ad Valorem ATIGA - Zero*
18-095	"FOX'S CRYSTAL CLEAR MINT"	1704.90.99	MFN - 15% Ad Valorem ATIGA - Zero*
18-100	"OASIS FLORAL FOAM"	3921.19.99	MFN - 15% Ad Valorem ATIGA - Zero*
	*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).		

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

2018-04-031 p-3



TCOC Ref. No. 18-041

REPUBLIC OF THE PHILIPPINES

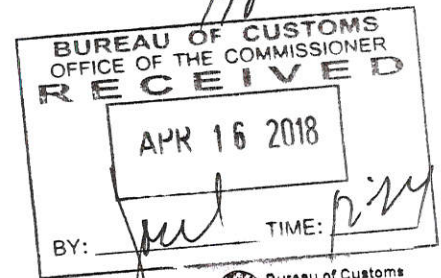
TARIFF COMMISSION

419-854
Internal Admin Group
Received by: *Vinky Reyes*
Date: 04/16/18
Time: 9:10

12 April 2018

COMMISSIONER ISIDRO S. LAPEÑA

Bureau of Customs
Port Area, Manila



Bureau of Customs
Office of the Commissioner
Incoming Document No
18-06994

Dear **Commissioner Lapeña**:

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. 18-008, 18-031, 18-048, 18-054, 18-055, 18-063, 18-066, 18-071, 18-072, 18-073, 18-075, 18-078, 18-081, 18-083, 18-085, 18-087, 18-088, 18-089, 18-094, 18-095, and 18-100, issued from 05 to 12 April 2018.

Thank you.

Very truly yours,

MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson



Encl: As stated.

cc: The Secretary
Department of Finance
Manila

2018.04.031 p.4

[Signature]
MASTER COPY



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2106.90.99 MFN – 7% ad valorem ATIGA – Zero		18-008
		3	DATE ISSUED
		APR 05 2018	

4 DESCRIPTION OF GOOD

“ACTIVEMOS”

Based on the brochure, production flowchart, process description, product composition, certificate of analysis, and certificate of feed product registration from the Bureau of Animal Industry (BAI) submitted, subject article is 100% autolysed yeast cell wall obtained by autolysis of *Saccharomyces Cerevisiae* followed by centrifugation, heat treatment, spray drying, and sieving. It is in the form of a light tan to dark brown fine powder. Packed in 20 kg, 25 kg, 500 kg, 600 kg, 700 kg, 800 kg, and 900 kg bags, subject article is added to feeds for various animals for intestinal microbiota balance, and growth of beneficial bacteria, among others.

5 REASONS FOR CLASSIFICATION

Heading 21.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, autolysed yeast and other yeast extracts, products obtained by the hydrolysis of yeast. These products cannot provoke fermentation and they have a high protein value. They are used mainly in the food industry (e.g., for the preparation of certain seasonings).

In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.99, 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”.

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.

FOR THE COMMISSION

[Signature]
MARILOU P. MENDOZA
Chairperson



2018-04-031 p.5






REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1806.90.90 MFN – 7% ad valorem ATIGA – Zero		18-031
		3	DATE ISSUED
			APR 05 2018

4	DESCRIPTION OF GOOD
	“ENERGEN STRIKER™”
	<p>Based on the brochure, production flowchart, process description, product composition, product label, certificate of product registration from the Food and Drug Administration (FDA), certificate of analysis, product specification, and sample submitted, subject article is a powdered chocolate milk drink. It is composed of sugar, non-dairy creamer, full cream milk powder, cocoa powder (8.5%), malt extract powder, calcium carbonate, salt, maltodextrin, artificial flavor, and vitamin premix. Packed in 35 grams sachets, subject article is intended for kids eight (8) years old and above.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 18.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers chocolate and other food preparations containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading also includes all sugar confectionery containing cocoa in any proportion (including chocolate nougat), sweetened cocoa powder, chocolate powder, chocolate spreads, and, in general, all food preparations containing cocoa (other than those excluded in the General Explanatory Note to this Chapter).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 1806.90.90, 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>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 style="text-align: center;"><i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p>
	<div style="display: flex; justify-content: space-around; align-items: center;"> <div style="text-align: center;">   18-00120 </div> <div style="text-align: center;">  </div> </div>


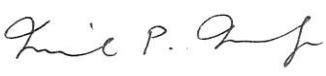




REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1806.32.00 MFN - 7% ad valorem		18-048
		3	DATE ISSUED
			APR 12 2018
4	DESCRIPTION OF GOOD		
	“NESTLÉ® FITNESS CHOCOLATE CEREAL BAR”		
	<p>Based on the certificate of ingredients and labeling and nutritional information, certificate of manufacturing process, photograph of product packaging, and sample submitted, subject article is a chocolate cereal bar, containing 6.39% cocoa, cereal grains (wheat, oat, and rice), whey powder, glucose syrup, sugar, invert sugar syrup, and vitamins, among others. The cereals are formed in a bar, lined at the bottom with chocolate, and topped with strips of chocolate. It is packed in a box containing 16 individually-wrapped 23.5 gram cereal bars.</p>		
			
5	REASONS FOR CLASSIFICATION		
	<p>Note 3 to Chapter 19 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that heading 19.04 does not cover preparations containing more than 6% by weight of cocoa calculated on a totally defatted basis or completely coated with chocolate or other food preparations containing cocoa of heading 18.06 (heading 18.06).</p> <p>Heading 18.06 of AHTN 2017 covers chocolate and other food preparations containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that chocolate and chocolate goods may be put up either as blocks, slabs, tablets, bars, pastilles, croquettes, granules or powder, or in the form of chocolate products filled with creams, fruits, liqueurs, etc. Chocolate enriched with vitamins is also classified in this heading.</p> <p>Subheading EN to 1806.31 states that solid blocks, slabs or bars of chocolate containing, for example, cereal, fruit or nuts (whether or not in pieces), embedded throughout the chocolate, are not regarded as “filled”.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 1806.32.00, with a Most Favoured Nation (MFN) rate of duty of 7% 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		
		 18-00125	


2018-04-031 p.7





REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2202.99.50 MFN – 10% ad valorem		18-054
		3	DATE ISSUED
			APR 05 2018

4	DESCRIPTION OF GOOD
	“EMBOG PROTEIN SMOOTHIE, ORANGE & MANGO”
	<p>Based on the technical specifications, process flowchart, and picture of product packaging submitted, subject article is a ready-to-drink, orange-and mango-flavoured whey protein smoothie having a creamy liquid texture with orange and mango smell and taste. It is composed mainly of water, whey protein concentrate, orange juice, mango puree, passion fruit juice, and apple juice. Subject article is packed in 250 ml plastic bottles and boxed in cartons containing eight (8) bottles.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 22.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 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 (EN) 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, certain other beverages ready for consumption, such as those with a basis of milk and cocoa.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2202.99.50, 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>Mariou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p>
	  <p>Republic of the Philippines TARIFF COMMISSION 18-00104</p>

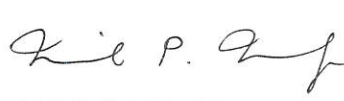




REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3004.90.71 MFN - 5% ad valorem ATIGA - Zero		18-055
		3	DATE ISSUED
			APR 05 2018

4	DESCRIPTION OF GOOD
	“FARMINTH”
	<p>Based on the certificate of product registration from the Bureau of Animal Industry (BAI) and technical specifications submitted, subject article is an anthelmintic containing pure piperazine citrate in the form of granular powder. It is indicated for the treatment of larvae and adult stages of <i>Parascaris equorum</i>, <i>Trichonema sp.</i>, <i>Oxyuris sp.</i>, <i>Triodontophorus sp.</i>, and <i>Strongylus vulgaris</i> in horses, <i>Ascaris lumbricoides</i> and <i>Oesophagostomum sp.</i> in swine, and <i>Ascaridia galli</i> in ducks and chicken. Packed in 10 gram and 30 gram sachets, subject article is to be dissolved in drinking water or mixed in feed.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 30.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 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 Harmonized System (HS) Explanatory Notes (EN) 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 AHTN 2017 subheading 3004.90.71, 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>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>MARILOU P. MENDOZA Chairperson</p>
	  <p>Republic of the Philippines TARIFF COMMISSION 18-00111</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 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3808.94.90 MFN - 3% ad valorem		18-063
		3	DATE ISSUED
			APR 05 2018

4 DESCRIPTION OF GOOD**“AMTROL (AMCITROL)”**

Based on the certificate of product registration from the Bureau of Animal Industry (BAI), material safety data sheet, technical specifications, and sample submitted, subject article is a detergent disinfectant containing a blend of three active biocides: aldehydes, benzalkonium chloride, and chlorophenols. It is in the form of straw-amber clear liquid and packed in four (4)-liter plastic containers. Subject article is used to disinfect poultry hatcheries, livestock buildings, and equipment at a rate of 1:300 (area in square meter to milliliter of solution) or 1:200.

**5 REASONS FOR CLASSIFICATION**

Heading 38.08 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 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 (EN) 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.

In view thereof, subject article is classified under AHTN 2017 subheading 3808.94.90, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

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.

FOR THE COMMISSION

MARILOU P. MENDOZA
Chairperson



18-00122





REPUBLIC OF THE PHILIPPINES

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

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8525.80.39 MFN – Zero ACFTA – Zero		18-066
		3	DATE ISSUED
			APR 05 2018

4	DESCRIPTION OF GOOD																				
	<p>“PANASONIC DOME NETWORK CAMERAS, MODELS: WV-SF539, WV-SW395, WV-SC385 AND WV-SW158”</p> <p>Based on the brochures submitted, subject articles are dome type internet protocol (IP) supported cameras with storage capability. These cameras are capable of capturing still images, audios, and videos in real time, transmitting captured data to a broadband modem or router via Ethernet cable (RJ45), or recording the data in memory card thru their built-in secure digital (SD) card slot. Using the web browser, the user can view and remotely control the camera from computers and smartphones. Used for security/surveillance purposes, subject articles can be installed on walls and ceilings and have the following specifications:</p> <table border="1" style="width: 100%; border-collapse: collapse; margin: 10px 0;"> <thead> <tr> <th style="width: 25%;">Model</th> <th style="width: 15%;">WV-SF539</th> <th style="width: 15%;">WV-SW395</th> <th style="width: 15%;">WV-SC385</th> <th style="width: 15%;">WV-SW158</th> </tr> </thead> <tbody> <tr> <td>Image Sensor</td> <td colspan="4" style="text-align: center;">1/3 type metal oxide semiconductor (MOS) Sensor</td> </tr> <tr> <td>Effective Pixels (approximate)</td> <td style="text-align: center;">3.1 megapixels</td> <td style="text-align: center;">1.3 megapixels</td> <td style="text-align: center;">1.3 megapixels</td> <td style="text-align: center;">3.1 megapixels</td> </tr> <tr> <td>Power Source and Consumption</td> <td style="text-align: center;">12 VDC, 530 mA</td> <td style="text-align: center;">24 VAC, approx. 43 W</td> <td style="text-align: center;">12 VDC, approx. 1 A</td> <td style="text-align: center;">power over Ethernet : 48 V, 110 mA</td> </tr> </tbody> </table>	Model	WV-SF539	WV-SW395	WV-SC385	WV-SW158	Image Sensor	1/3 type metal oxide semiconductor (MOS) Sensor				Effective Pixels (approximate)	3.1 megapixels	1.3 megapixels	1.3 megapixels	3.1 megapixels	Power Source and Consumption	12 VDC, 530 mA	24 VAC, approx. 43 W	12 VDC, approx. 1 A	power over Ethernet : 48 V, 110 mA
Model	WV-SF539	WV-SW395	WV-SC385	WV-SW158																	
Image Sensor	1/3 type metal oxide semiconductor (MOS) Sensor																				
Effective Pixels (approximate)	3.1 megapixels	1.3 megapixels	1.3 megapixels	3.1 megapixels																	
Power Source and Consumption	12 VDC, 530 mA	24 VAC, approx. 43 W	12 VDC, approx. 1 A	power over Ethernet : 48 V, 110 mA																	
5	REASONS FOR CLASSIFICATION																				

Heading 85.25 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, television cameras, digital cameras and video camera recorders. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group covers cameras that capture images and convert them into an electronic signal that is, among others, recorded in the camera as a still image or as a motion picture (i.e., digital cameras and video camera recorders). The cameras of this heading capture an image by focusing the image onto a light-sensitive device, such as a complementary metal oxide semiconductor (CMOS) or charge-coupled device (CCD). The light-sensitive device sends an electrical representation of the images to be further processed into an analogue or digital record of the images. In digital cameras and video camera recorders, images are recorded onto an internal storage device or onto media (e.g., magnetic tape, optical media, semiconductor media or other media of heading 85.23). They may include an analogue/digital converter (ADC) and an output terminal which provides the means to send images to units of automatic data processing machines, printers, televisions or other viewing machines.

In view thereof, subject articles are classified under AHTN 2017 subheading 8525.80.39, 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”.

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.

FOR THE COMMISSION



18-00123



MariLou P. Mendoza
MARILOU P. MENDOZA
 Chairperson

2018-04-031 p.10





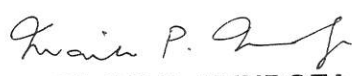
REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

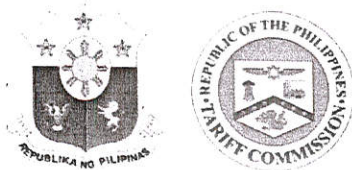
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3004.90.89 MFN - Zero ATIGA - Zero		18-071
		3	DATE ISSUED
			APR 05 2018

4	DESCRIPTION OF GOOD
	“HEPARIN SODIUM (BOVINE) 1000 IU/mL and 5000 IU/mL VIALS”
	<p>Based on the certificate of product registration from the Food and Drug Administration (FDA), prescribing information, and product insert submitted, subject article is an anticoagulant processed exclusively from the bovine mucosa. It is indicated for prophylaxis and treatment of thrombo-embolic disorders such as thrombophlebitis, pulmonary embolism, myocardial infarction, arterial embolism and other occlusive vascular disease. It is also used to prevent thrombo-embolic complication from cardiac and vascular surgery, dialysis, frostbite, and other perfusion procedures, and as a coagulant in blood transfusion and for laboratory purposes. Subject article is available in 5 mL vials containing 1000 IU/mL and 5000 IU/mL, and in 30 mL vials containing 1000 IU/mL.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 30.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 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 Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicaments consisting of mixed or unmixed products, provided they are, among others, put up in measured doses or in forms such as tablets, ampoules (for example, re-distilled water, in ampoules of 1.25 to 10 cm³, for use either for the direct treatment of certain diseases, e.g., alcoholism, diabetic coma or as a solvent for the preparation of injectible medicinal solutions), capsules, cachets, drops or pastilles, medicaments in the form of transdermal administration systems, or small quantities of powder, ready for taking as single doses for therapeutic or prophylactic use.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3004.90.89, with a Most Favoured Nation (MFN) rate of duty of zero and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.</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> <div style="display: flex; justify-content: space-between; align-items: center;"> <div style="text-align: center;">  <p>Republic of the Philippines TARIFF COMMISSION</p>  <p>18-00112</p> </div> <div style="text-align: center;">  <p>MARILOU P. MENDOZA Chairperson</p> </div> </div>

2018-04-031 p. 11



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3004.90.89 MFN - Zero AIFTA - Zero		18-072
		3	DATE ISSUED
			APR 05 2018

4 DESCRIPTION OF GOOD

“TAGRAF (TACROLIMUS) 1 mg CAPSULE”

Based on the prescribing information, certificate of product registration from the Food and Drug Administration (FDA), and product brochure submitted, subject article is a macrolide lactone with potent immunosuppressive activity, containing 1 mg tacrolimus, in the form of a white hard gelatin capsule containing white to off-white powder. Available in 6 x 10 capsules in aluminum blister strips, subject article is indicated for prophylaxis of organ rejection in patients receiving allogenic renal or liver transplants.

5 REASONS FOR CLASSIFICATION

Heading 30.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 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 Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicaments consisting of mixed or unmixed products, provided they are, among others, put up in measured doses or in forms such as tablets, ampoules, capsules, cachets, drops or pastilles, medicaments in the form of transdermal administration systems, or small quantities of powder, ready for taking as single doses for therapeutic or prophylactic use. The heading applies to such single doses whether in bulk, in packings for retail sale, etc.

In view thereof, subject article is classified under AHTN 2017 subheading 3004.90.89 with a Most Favoured Nation (MFN) rate of duty of zero and ASEAN-India Free Trade Area (AIFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AI”.

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.

FOR THE COMMISSION

Handwritten Signature
MARILOU P. MENDOZA
Chairperson



18-00113

2018-04-031 p.12



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

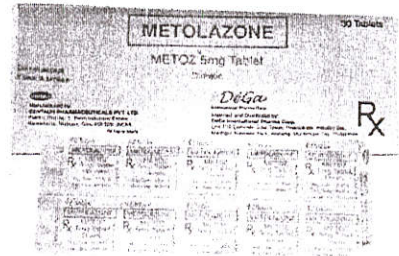
Pursuant to Section 1100 of RA 10863 (CMTA)

1	2017 AHTN CODE AND 2018 RATE/S OF IMPORT DUTY		2	TCC (AR) NO.
	<p>AHTN 3004.90.89 MFN – Zero AIFTA – Zero</p>			18-073
			3	DATE ISSUED
				APR 05 2018

4 DESCRIPTION OF GOOD

“METOZ™ (METOLAZONE) 5 mg Tablet”

Based on the certificate of product registration from the Food and Drug Administration (FDA), product literature, and picture of product packaging submitted, subject article is a diuretic/saluretic/antihypertensive drug of the quinazoline class, containing 5 mg metolazone in each tablet. It is indicated for the treatment of edema, including that associated with heart failure, and for hypertension. Subject article is packed in a box of thirty (30) tablets.



5 REASONS FOR CLASSIFICATION

Heading 30.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 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 Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicaments consisting of mixed or unmixed products, provided they are, among others, put up in measured doses or in forms such as tablets, ampoules, capsules, cachets, drops or pastilles, medicaments in the form of transdermal administration systems, or small quantities of powder, ready for taking as single doses for therapeutic or prophylactic use. The heading applies to such single doses whether in bulk, in packings for retail sale, etc.

In view thereof, subject article is classified under AHTN 2017 subheading 3004.90.89, with a Most Favoured Nation (MFN) rate of duty of zero and ASEAN-India Free Trade Area (AIFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AI”.

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.

FOR THE COMMISSION

MariLou P. Mendoza
MARILOU P. MENDOZA
Chairperson



2018-04-031 p.13



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3004.90.99		18-075
	MFN - 5% ad valorem	3	DATE ISSUED
	AIFTA - 1% ad valorem (01 January - 30 December)/		APR 05 2018
	Zero (31 December)		

4 DESCRIPTION OF GOOD

“CALCIPAR™ (CINACALCET) 30 mg and 60 mg FILM-COATED TABLETS”

Based on the certificate of product registration from the Food and Drug Administration (FDA), picture of packaging, and brochure submitted, subject articles are calcimimetic agents that increase the sensitivity of the calcium-sensing receptor to activation by extracellular calcium. These are in the form of 30 mg and 60 mg film-coated tablets, and are indicated for the treatment of secondary hyperparathyroidism (HPT) in patients with chronic kidney disease on dialysis and of hypercalcemia in patients with parathyroid carcinoma. Subject articles can be used alone or in combination with vitamin D sterols with or without phosphate binders.

5 REASONS FOR CLASSIFICATION

Heading 30.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 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 Harmonized System (HS) Explanatory Note (EN) state that this heading covers medicaments consisting of mixed or unmixed products, provided they are, among others, put up in measured doses or in forms such as tablets, ampoules, capsules, cachets, drops or pastilles, medicaments in the form of transdermal administration systems, or small quantities of powder, ready for taking as single doses for therapeutic or prophylactic use. The heading applies to such single doses whether in bulk, in packings for retail sale, etc.

In view thereof, subject articles are classified under AHTN 2017 subheading 3004.90.99, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem, and ASEAN-India Free Trade Area (AIFTA) rates of duty of 1% ad valorem from 01 January to 30 December 2018 and zero from 31 December 2018 onwards, subject to submission of Certificate of Origin (CO) Form “AI”.

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.

FOR THE COMMISSION

Mari Lou P. Mendoza
MARILOU P. MENDOZA
Chairperson



18-00116

2018-04-031 p. 14



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2106.90.89 MFN - 5% ad valorem		18-078
		3	DATE ISSUED
			APR 05 2018

4 DESCRIPTION OF GOOD

“WYETH® S-26 HA GOLD®”

Based on the certificate of composition, picture of packaging, and certificate of product registration from the Food and Drug Administration (FDA) submitted, subject article is a powdered infant formula. It is composed of lactose, vegetable oils, whey protein concentrate, whey protein, amino acids, glucose syrups, tuna fish oil, choline bitartrate, oil fungal, maltodextrin, taurine, inositol, trypsin porcine, maltodextrin gluten free, L-carnitine, ascorbyl palmitate, nucleotides, mixed tocopherol concentrate, citric acid, vitamins, and minerals. Packed in tin cans of a net weight of 800 grams, subject article is indicated for infants up to a year old.

5 REASONS FOR CLASSIFICATION

Heading 21.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk, etc.), for human consumption.

In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.89 with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem.

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.

FOR THE COMMISSION

Mari Lou P. Mendoza
MARILOU P. MENDOZA
Chairperson



18-00114

2018-04-03 | p.15



REPUBLIC OF THE PHILIPPINES

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

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY
<p>AHTN 8704.31.29 MFN – 30% ad valorem ACFTA – 5% ad valorem</p>	

2	TCC (AR) NO.
18-081	
3	DATE ISSUED
APR 12 2018	

4	DESCRIPTION OF GOOD										
<p>“CHANGAN NEW STAR TRUCK, MODEL: SC1027DAA4.C2WN1”</p> <p>Based on the brochure and technical specifications submitted, subject article is a completely built-up (CBU) short-truck having a cab and a rear cargo truck bed. Subject article is used for the transport of goods and has the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <tr> <td style="padding: 2px;">Engine</td> <td style="padding: 2px;">gasoline</td> </tr> <tr> <td style="padding: 2px;">Displacement (cc)</td> <td style="padding: 2px;">1,243</td> </tr> <tr> <td style="padding: 2px;">Seating capacity</td> <td style="padding: 2px;">3</td> </tr> <tr> <td style="padding: 2px;">Gross vehicle weight (kg)</td> <td style="padding: 2px;">2,150</td> </tr> <tr> <td style="padding: 2px;">Measurement (LxWxH) (mm)</td> <td style="padding: 2px;">4,560 x 1,645 x 1,890</td> </tr> </table> <div style="text-align: right; margin-top: 10px;"> </div>		Engine	gasoline	Displacement (cc)	1,243	Seating capacity	3	Gross vehicle weight (kg)	2,150	Measurement (LxWxH) (mm)	4,560 x 1,645 x 1,890
Engine	gasoline										
Displacement (cc)	1,243										
Seating capacity	3										
Gross vehicle weight (kg)	2,150										
Measurement (LxWxH) (mm)	4,560 x 1,645 x 1,890										

5 REASONS FOR CLASSIFICATION

Heading 87.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers motor vehicles for the transport of goods. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers in particular, among others, delivery trucks and vans of all kinds.

In view thereof, subject article is classified under AHTN 2017 subheading 8704.31.29, with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”.

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.

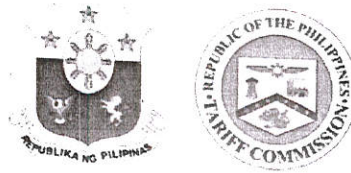
FOR THE COMMISSION

MariLou P. Mendoza
MARILOU P. MENDOZA
Chairperson



18-00124

2018-D4-031 P.16



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	<p>AHTN 8704.31.29 MFN – 30% ad valorem ACFTA – 5% ad valorem</p>		18-083
		3	DATE ISSUED
			APR 05 2018

4	DESCRIPTION OF GOOD																		
	<p>“CHANGAN NEW STAR TRUCK (CABIN CHASSIS ONLY)”</p> <p>Based on the technical specifications submitted, subject article is a cab fitted with chassis. It consist of a cab, an engine, and a complete chassis (ladder frame, transmission, steering gear, axles with wheels). Subject article can be customized as a low tonnage cargo delivery truck, passsenger car, or as a multipurpose vehicle, depending on the customer's needs. It has the following specifications:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Engine</td> <td style="width: 35%;">Fuel</td> <td style="width: 50%; text-align: center;">Gasoline</td> </tr> <tr> <td></td> <td>Cylinder Capacity (cc)</td> <td style="text-align: center;">1,243</td> </tr> <tr> <td>Drivetrain</td> <td></td> <td style="text-align: center;">4x2</td> </tr> <tr> <td>Overall Dimension (LxWxH; mm)</td> <td></td> <td style="text-align: center;">4,560 x 1,645 x 1,890</td> </tr> <tr> <td>Seating Capacity</td> <td></td> <td style="text-align: center;">3</td> </tr> <tr> <td>Gross Vehicle Weight (kg)</td> <td></td> <td style="text-align: center;">2,150</td> </tr> </table>	Engine	Fuel	Gasoline		Cylinder Capacity (cc)	1,243	Drivetrain		4x2	Overall Dimension (LxWxH; mm)		4,560 x 1,645 x 1,890	Seating Capacity		3	Gross Vehicle Weight (kg)		2,150
Engine	Fuel	Gasoline																	
	Cylinder Capacity (cc)	1,243																	
Drivetrain		4x2																	
Overall Dimension (LxWxH; mm)		4,560 x 1,645 x 1,890																	
Seating Capacity		3																	
Gross Vehicle Weight (kg)		2,150																	



5 REASONS FOR CLASSIFICATION

Heading 87.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers motor vehicles for the transport of goods. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers in particular, among others, ordinary lorries (trucks) and vans (flat, tarpaulin-covered, closed, etc.); delivery trucks and vans of all kinds, removal vans. Motor vehicle chassis, fitted with an engine and cab, are also classified here.

In view thereof, subject article is classified under AHTN 2017 subheading 8704.31.29, with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”.

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.

FOR THE COMMISSION

MARILOU P. MENDOZA
 Chairperson



2018-04-031 p.17



REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8703.22.90 MFN – 30% ad valorem ACFTA – 5% ad valorem		18-085
		3	DATE ISSUED
			APR 05 2018

4	DESCRIPTION OF GOOD														
	“CHANGAN HONOR HAPPINESS 1.5 L GAS”														
	<p>Based on the technical specifications submitted, subject article is a brand new, two-wheel-driven, multi-purpose vehicle imported completely built-up (CBU). It has the following specifications:</p> <table border="1" style="width: 100%; border-collapse: collapse; margin: 10px 0;"> <thead> <tr> <th colspan="2" style="text-align: center;">Honor Happiness</th> </tr> </thead> <tbody> <tr> <td style="width: 40%;">Body Type</td> <td style="text-align: center;">MPV</td> </tr> <tr> <td>Engine</td> <td style="text-align: center;">EA15-AB, 1,488 cc</td> </tr> <tr> <td>Fuel</td> <td style="text-align: center;">Gasoline</td> </tr> <tr> <td>Overall Dimension (L x W x H; mm)</td> <td style="text-align: center;">4,360 x 1,685 x 1,850</td> </tr> <tr> <td>Gross Vehicle Weight (kg)</td> <td style="text-align: center;">1,925</td> </tr> <tr> <td>Seating Capacity</td> <td style="text-align: center;">7</td> </tr> </tbody> </table> <div style="text-align: right; margin-top: 10px;"> </div>	Honor Happiness		Body Type	MPV	Engine	EA15-AB, 1,488 cc	Fuel	Gasoline	Overall Dimension (L x W x H; mm)	4,360 x 1,685 x 1,850	Gross Vehicle Weight (kg)	1,925	Seating Capacity	7
Honor Happiness															
Body Type	MPV														
Engine	EA15-AB, 1,488 cc														
Fuel	Gasoline														
Overall Dimension (L x W x H; mm)	4,360 x 1,685 x 1,850														
Gross Vehicle Weight (kg)	1,925														
Seating Capacity	7														

5	REASONS FOR CLASSIFICATION
	<p>Heading 87.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 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 (EN) 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, combination of an internal combustion piston engine and one or more electric motors, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8703.22.90 with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”.</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: small;">Republic of the Philippines TARIFF COMMISSION</p> <p>18-00118</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 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3808.92.90 MFN – 3% ad valorem		18-087
		3	DATE ISSUED
			APR 05 2018

4	DESCRIPTION OF GOOD
	“FUNGICAP N”
	<p>Based on the certificate of product registration from the Bureau of Animal Industry (BAI), safety data sheet, technical specifications, and sample submitted, subject article is an antifungal feed additive containing propionic acid, ammonium propionate, silicic acid, and sepiolite (as carrier). It is in the form of light beige to light brown powder used as a mold inhibitor (fungicide) to preserve the freshness and nutritional quality of animal feeds. Packed in 25 kg polyethylene bags, subject article is added at a rate of 0.5 kg to 3 kg per metric ton of animal feed, depending on the mold contamination level, moisture of feed, and length of storage.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 38.08 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 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 (EN) state that this heading covers a range of products intended to destroy pathogenic germs, insects (mosquitoes, moths, Colorado beetles, cockroaches, etc.), mosses and moulds, weeds, rodents, wild birds, etc. 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 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).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3808.92.90 with a Most Favoured Nation (MFN) rate of duty of 3% 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> MARILOU P. MENDOZA Chairperson
	 18-00119



2018-04-03/ p.19



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20 MFN - Zero		18-088
		3	DATE ISSUED
			APR 05 2018

4 DESCRIPTION OF GOOD

“OXICAP E2”

Based on the safety data sheet, product catalog, certificate of feed product registration from the Bureau of Animal Industry (BAI), and sample submitted, subject article is a feed antioxidant composed of ethoxyquin, butylated hydroxytoluene (BHT), citric acid, orthophosphoric acid, precipitated and dried silicic acid, and calcium carbonate as carrier. It is in the form of fine beige powder with slight phenolic smell. Packed in 25 kg aluminum bags, it is to be added at a dosage rate of 0.125 kg to 1.0 kg per metric ton of complete feed, premixes, fats, and animal by-products. Subject article protects feed and raw materials against oxidation processes, prevents their palatability deterioration as well as nutrient losses, and increases their shelf life.

5 REASONS FOR CLASSIFICATION

Heading 23.09 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes 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 designed to preserve the feeding stuffs (particularly the fatty components) until consumption by the animal: stabilisers, anti-oxidants, etc.

In view thereof, subject article is classified under AHTN 2017 subheading 2309.90.20 with a Most Favoured Nation (MFN) rate of duty of zero.

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.

FOR THE COMMISSION

Mari Lou P. Mendoza
MARILOU P. MENDOZA
Chairperson



2018-04-031 p.2D



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
			18-089
	AHTN 3808.92.90	3	DATE ISSUED
	MFN – 3% ad valorem		APR 05 2018

4 DESCRIPTION OF GOOD

“FUNGICAP S”

Based on the brochure, technical specifications, safety data sheet, certificate of feed product registration from the Bureau of Animal Industry (BAI), and sample submitted, subject article is a mold inhibitor (fungicide) in the form of light beige to light brown free-flowing powder. It is composed of propionic acid, ammonium propionate, silicic acid, and sepiolite as carrier. Packed in 25 kg polyethylene bags, subject article is used for the protection of grains, raw materials, and feeds and is added at a rate of 0.5 kg to 3 kg per metric ton of material, depending on fungal contamination level, moisture of material, and length of storage.

5 REASONS FOR CLASSIFICATION

Heading 38.08 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 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 (EN) state that this heading covers a range of products intended to destroy pathogenic germs, insects (mosquitoes, moths, Colorado beetles, cockroaches, etc.), mosses and moulds, weeds, rodents, wild birds, etc. 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 AHTN 2017 subheading 3808.92.90, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

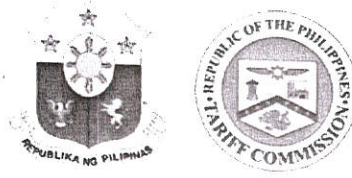
This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION



MariLou P. Mendoza
MARILOU P. MENDOZA
Chairperson

2018-04-03/ p.21



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1 AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY AHTN 1905.32.20 MFN - 15% ad valorem ATIGA - Zero	2 TCC (AR) NO. 18-094
	3 DATE ISSUED APR 05 2018

4 | **DESCRIPTION OF GOOD**

“NESTLE® KITKAT® GREEN TEA (17 g and 35 g)”

Based on the certificate of ingredients, manufacturing process, and sample submitted, subject article is a wafer bar consisting of “fingers” of three (3)-layered wafer coated and separated by green tea-flavoured preparation. It is made from vegetable fat and oil, sugar, milk solids, wheat flour, lactose, maltodextrin, demineralized whey powder, green tea powder, whey permeate, glucose syrup powder, green tea leaves, emulsifiers, stabilizers, salt, and natural vanilla. Subject article is packed in metallized plastics weighing 17 grams (two fingers) and 35 grams (four fingers).



5 | **REASONS FOR CLASSIFICATION**

Heading 19.05 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, bread, pastry, cakes, biscuits and other bakers’ wares, whether or not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers all bakers’ wares. The most common ingredients of such wares are cereal flours, leavens and salt but may also contain other ingredients such as gluten, starch, flour of leguminous vegetables, malt extract or milk, seeds such as poppy, caraway or anise, sugar, honey, eggs, fats, cheese, fruit, cocoa in any proportion, meat, fish, bakery “improvers”, etc. It includes, among others, waffles and wafers, which are light fine bakers’ wares baked between patterned metal plates.

In view thereof, subject article is classified under AHTN 2017 subheading 1905.32.20 with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.

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.

FOR THE COMMISSION



Mari Lou P. Mendoza
MARILOU P. MENDOZA
 Chairperson

2018-04-031 p.22




REPUBLIC OF THE PHILIPPINES




TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1704.90.99 MFN - 15% ad valorem ATIGA - Zero		18-095
		3	DATE ISSUED
			APR 05 2018

4	DESCRIPTION OF GOOD
	<p>“FOX’S® CRYSTAL CLEAR® MINT”</p> <p>Based on the customer certificate of ingredients, production flowchart, and sample submitted, subject article is a mint-flavoured rectangular hard candy composed mainly of sugar, glucose syrup, nature-identical peppermint cool flavor, and salt. Subject article is packed in metallized plastic bags with net weight of 90 grams, containing individually-wrapped candies.</p> <div style="text-align: right;">  </div>

5	REASONS FOR CLASSIFICATION
	<p>Heading 17.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers sugar confectionery (including white chocolate), not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers most of the sugar preparations which are marketed in a solid or semi-solid form, generally suitable for immediate consumption and collectively referred to as sweetmeats, confectionery or candies.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 1704.90.99 with a Most Favoured Nation (MFN) rate of duty of 15% 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>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="display: flex; justify-content: space-between; margin-top: 20px;"> <div style="text-align: center;">  </div> <div style="text-align: center;">  <p>18-00109</p> </div> </div>

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	<p>AHTN 3921.19.99 MFN - 15% ad valorem ATIGA - Zero</p>		18-100
		3	DATE ISSUED
			APR 05 2018

4	DESCRIPTION OF GOOD
	<p>“OASIS® FLORAL FOAM”</p> <p>Based on the material safety data sheet, product catalog, and sample submitted, subject article is a solid, cellular foam composed of expanded thermoset phenolic plastic, formaldehyde, and phenol. It comes in the form of blocks with sizes of 23 cm x 11 cm x 8 cm. Subject article is used to absorb and retain water in flower arrangements, maintaining the freshness of cut flowers.</p>

5	REASONS FOR CLASSIFICATION
	<p>Note 10 to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that the expression “plates, sheets, film, foil and strip” applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).</p> <p>Heading 39.21 of the AHTN 2017 covers other plates, sheets, film, foil and strip, of plastics. The pertinent Harmonized System (HS) Explanatory Notes (EN) state this heading covers plates, sheets, film, foil and strip, of plastics, other than those of heading 39.18, 39.19 or 39.20 or of Chapter 54. It therefore covers only cellular products or those which have been reinforced, laminated, supported or similarly combined with other materials.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3921.19.99 with a Most Favoured Nation (MFN) rate of duty of 15% 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>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>
	<div style="display: flex; align-items: center;"> <div> <p>Republic of the Philippines TARIFF COMMISSION</p> <p>18-00121</p> </div> </div>