

2018-07-004



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

MANILA 1099
South Harbor, Gate3, Port Area, Manila
Website: www.customs.gov.ph Tel. Nos. 527-4537, 527-1935

[Signature]
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MEMORANDUM

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

FROM : *[Signature]*
ATTY. EDWARD JAMES A. DY BUCO
Deputy Commissioner, AOCGOK

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

DATE : June 18, 2018

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863), the Tariff Commission issued Advance Rulings (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued 21 – 23 May 2018, for various imported articles, and the same were submitted and reviewed by the Office, summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2018 RATES OF DUTY
18-019	"AURORA® VERTICAL MULTISTAGE PUMP, Model: PVM 3-11"	8413.70.42	MFN- Zero
18-034	"EF-ZN950CBEGWW AND EF-ZN950CFEGWW (GALAXY NOTE 8 FLIP PROTECTIVE COVERS"	4202.32.00	MFN – 15% Ad Valorem ATIGA – Zero*
18-136	"NESTLE® CREAM (300g)"	0401.50.90	MFN – 3% Ad Valorem
18-141	"NESTLE NESCAFE® BLACK ICE "	2202.99.40	MFN – 10% Ad Valorem ATIGA – Zero*
18-149	"PURE NATURE D-APPLE JUICE CONCENTRATE	2009.79.00	MFN – 7% Ad Valorem ACFTA – Zero*

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18-157	"NESTLE HEALTH SCIENCE® NUTREN® JUNIOR"	2106.90.89	MFN – 5% Ad Valorem
18-179	"SWEET WHEY POWDER"	0404.10.10	MFN – Zero

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

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

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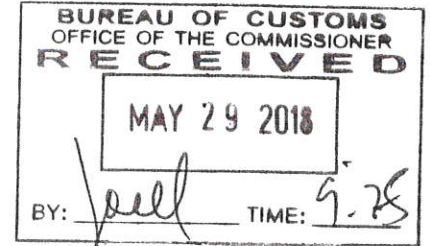
TCOC Ref. No. 18-056

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

237-577
Internal Affairs Group
Received by: *JOY*
Date: 0829/8
Time: 3

24 May 2018

COMMISSIONER ISIDRO S. LAPEÑA
Bureau of Customs
Port Area, Manila



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. 18-019, 18-034, 18-136, 18-141, 18-149, 18-157, and 18-179, issued from 21 to 23 May 2018.

Thank you.

Very truly yours,

MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson



Encl: As stated.

cc: *The Secretary*
Department of Finance
Manila

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION

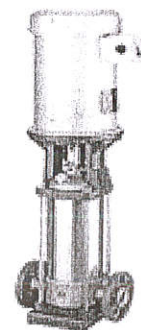
Pursuant to Section 1100 of RA 10863 (CMTA)

1	2017 AHTN CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8413.70.42 MFN – Zero		18-019
		3	DATE ISSUED
			MAY 21 2018

4 DESCRIPTION OF GOOD

“AURORA® VERTICAL MULTISTAGE PUMP, Model: PVM 3-11”

Based on the brochure and technical specifications submitted, subject article is a direct coupled, multistage, electrically-driven centrifugal pump. Designed as a jockey pump for fire sprinkler systems, its specifications are as follows:



Flow Rate	2.95 m ³ /h
No. of Stages/Impellers	11
Electric Motor Power	1.5 hp
Power Requirement	1 Ph / 110-220 V
Rated Discharge Pressure	2482 kPa
Pump Inlet Diameter (suction size)	32 mm

5 REASONS FOR CLASSIFICATION

Heading 84.13 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, pumps for liquids, whether or not fitted with a measuring device. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, among others, centrifugal pumps. In these pumps, liquid taken in axially is set in rotation by the revolving blades of a rotor (impeller), the resulting centrifugal action forcing the liquid outwards to the periphery of an annular casing containing an outlet placed tangentially. The casing is sometimes fitted with divergent vanes (diffuser vanes) to transform the kinetic energy of the fluid into high pressure.

Centrifugal pumps may be driven by an electric or internal combustion motor or by a turbine. Because of their high working speed they are suitable for direct coupling, whereas piston or rotary pumps require to be driven through reduction gears.

In view thereof, subject article is classified under AHTN 2017 subheading 8413.70.42, 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

MARILOU P. MENDOZA
Chairperson





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 4202.32.00 MFN – 15% ad valorem ATIGA – Zero		18-034
		3	DATE ISSUED
			MAY 21 2018

4	DESCRIPTION OF GOOD
	“EF-ZN950CBEGWW AND EF-ZN950CFEGWW (GALAXY NOTE 8 FLIP PROTECTIVE COVERS)”
	<p>Based on the brochure and technical specifications submitted, subject articles are smartphone covers made of polycarbonate (PC), polyurethane (PU), and silicon. These have two (2) magnets (embedded one each in the front and rear covers) and a near-field communication (NFC) tag integrated circuit (IC) (embedded in the rear). The magnets are used for open/close recognition and cover attached/detached recognition while the NFC tag IC is used for cover authentication. A transparent window on the front cover enables the user to respond to incoming calls and check notifications without opening the cover. Having an overall dimension of 78.5 mm x 161.65 mm x 13.6 mm (WxHxD), subject articles are designed for Samsung Galaxy Note 8 smartphones.</p>
	 <small>FRONT BACK FRONT BACK</small> <small>EF-ZN950CBEGWW EF-ZN950CFEGWW</small>

5	REASONS FOR CLASSIFICATION
	<p>Heading 42.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers only the articles specifically named therein and similar containers. These containers may be rigid or with a rigid foundation, or soft and without foundation. The articles covered by the second part of the heading must, however, be only of the materials specified therein or must be wholly or mainly covered with such materials or with paper (the foundation may be of wood, metal, etc.).</p> <p>EN to Subheadings 4202.31, 4202.32 and 4202.39 states that these subheadings cover articles of a kind normally carried in the pocket or in the handbag and include spectacle cases, note-cases (bill-folds), wallets, purses, key-cases, cigarette-cases, cigar-cases, pipe-cases and tobacco-pouches.</p>

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ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

2	TCC (AR) NO.
18-034	

In view thereof, subject articles are classified under AHTN 2017 subheading 4202.32.00, 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



Republic of the Philippines
TARIFF COMMISSION



18-00175

Mari Lou P. Mendoza
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	2017 AHTN CODE AND 2018 RATE/S OF IMPORT DUTY	AHTN 0401.50.90 MFN – 3% ad valorem	2	TCC (AR) NO.
				18-136
			3	DATE ISSUED
				MAY 21 2018

4 DESCRIPTION OF GOOD

“NESTLÉ® CREAM (300 g)”

Based on the complete product composition, process flow, and sample submitted, subject article is an unsweetened reconstituted cream composed of 25% milk fat mixed with water, skimmed milk solids, dried skim milk, xanthan gum, trisodium citrate, and disodium hydrogen phosphate. Subject article undergoes an ultra-high temperature process of sterilization and is packed in 300 g cans.



5 REASONS FOR CLASSIFICATION

Heading 04.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers milk and cream, not concentrated nor containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers milk and cream, whether or not pasteurised, sterilised or otherwise preserved, homogenised or peptonised; but it excludes milk and cream which have been concentrated or which contain added sugar or other sweetening matter (heading 04.02) and curdled, fermented or acidified milk and cream (heading 04.03). The heading also covers reconstituted milk and cream having the same qualitative and quantitative composition as the natural products.

In view thereof, subject article is classified under AHTN 2017 subheading 0401.50.90, 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



18-00176




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 2202.99.40 MFN - 10% ad valorem ATIGA - Zero		18-141
		3	DATE ISSUED
			MAY 23 2018

4	DESCRIPTION OF GOOD
	“NESTLE NESCAFE® BLACK ICE”
	<p>Based on the product certificate of ingredients, manufacturing process flow, and sample submitted, subject article is a ready-to-drink coffee-based preparation containing sugar, coffee extract, buffer salts, flavors, acesulfame potassium, and water. Subject article is put up for retail sale in lift-tab aluminium cans of 180 ml.</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, among others, other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09. This group includes, inter alia, 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 2202.99.40 with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.</p> <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
	  18-00177



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	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2009.79.00 MFN - 7% ad valorem ACFTA - Zero		18-149
		3	DATE ISSUED
			MAY 23 2018

4 DESCRIPTION OF GOOD

“PURE NATURE D-APPLE JUICE CONCENTRATE”

Based on the product specifications, manufacturing process, material safety data sheet, and photograph of product packaging submitted, subject article is a concentrated apple juice with Brix value $\geq 70\%$ sucrose at 20°C. It is in the form of a colourless or faint yellow liquid, with aroma and taste of apples, produced by evaporating the clarified juice obtained from pressed fresh apples. Subject article is packed in 275-kilogram drums and is to be used as flavouring in the manufacture of beverages.

5 REASONS FOR CLASSIFICATION

Heading 20.09 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the fruit and vegetable juices of this heading are generally obtained by pressing fresh, healthy and ripe fruit or vegetables. This may be done (as in the case of citrus fruits) by means of mechanical “extractors” operating on the same principle as the household lemon-squeezer, or by pressing which may or may not be preceded either by crushing or grinding (for apples in particular) or by treatment with cold or hot water or with steam (e.g., tomatoes, blackcurrants and certain vegetables such as carrots and celery). The juices of this heading may be concentrated (whether or not frozen) or in the form of crystals or powder provided, in the latter case, that they are entirely or almost entirely soluble in water. Such products are usually obtained by processes involving either heat (whether or not in a vacuum) or cold (lyophilisation). Certain concentrated juices can be distinguished from their corresponding non-concentrated juices on the basis of their Brix value.

EN to subheadings 2009.12, 2009.21, 2009.31, 2009.41, 2009.61 and 2009.71 state that the expression “Brix value” means the direct reading of degrees Brix obtained from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20 °C or corrected for 20 °C if the reading is made at a different temperature.

In view thereof, subject article is classified under AHTN 2017 subheading 2009.79.00, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem 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



Mari Lou P. Mendoza
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	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 2106.90.89 MFN - 5% ad valorem		18-157	
		3	DATE ISSUED
		MAY 23 2018	

4 DESCRIPTION OF GOOD

“NESTLÉ HEALTH SCIENCE® NUTREN® JUNIOR”

Based on the certificate of ingredients, manufacturing process flowchart, and sample submitted, subject article is a nutritional formula in powder form, consisting of maltodextrin, sucrose, milk protein, vegetable oils, medium chain triglycerides, minerals, prebiotic fibres, emulsifier, and vitamins, among others. Packed in 400-gram cans, it is used for the dietary management of malnutrition in children above three (3) years old.



5 REASONS FOR CLASSIFICATION

Heading 21.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers food preparation 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

MARILOU P. MENDOZA
Chairperson



Republic of the Philippines
TARIFF COMMISSION



18-00179

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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.
AHTN 0404.10.10 MFN - Zero		18-179	
		3	DATE ISSUED
		MAY 23 2018	

4	DESCRIPTION OF GOOD
“SWEET WHEY POWDER”	
<p>Based on the ingredient composition, manufacturing process flow, and sample submitted, subject article is a 100% sweet whey powder. It is produced by skimming sweet whey concentrate followed by pasteurization, concentration, crystallization, and spray drying. Packed in 25-kg bags, subject article is used as raw material in making powdered beverages.</p>	

5	REASONS FOR CLASSIFICATION
<p>Heading 04.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, whey, whether or not concentrated or containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that This heading covers whey (i.e., the natural constituents of milk which remain after the fat and casein have been removed) and modified whey. These products may be in liquid, paste or solid (including frozen) form, and may be concentrated (e.g., in powder) or preserved. The powdered products of this heading, particularly whey, may contain small quantities of added lactic ferments, with a view to their use in prepared meat products or as additives for animal feed.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 0404.10.10, 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>	
<p>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>	
