

2018\_08-021



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**  
MANILA 1099

**MEMORANDUM**

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

**FROM :** ATTY. EDWARD JAMES A. DY BUCO  
Deputy Commissioner, AOCG

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

**DATE :** August 10, 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 16 – 19 July 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
18-035	"SAMSUNG CLEAR VIEW STAND COVER for GALAXY S8+, Models EF-ZG955CFEGWW (Gold) and EF-ZG955CBEGWW (Black)"	4202.32.00	MFN – 15% Ad Valorem ATIGA – Zero*
18-247	"SEASONING GRANULES CHICKEN (25kg)"	2103.90.29	MFN – 7% Ad Valorem ACFTA – Zero*
18-271	"BAYER CONTOUR™ TS BLOOD GLUCOSE MONITORING SYSTEM METER KIT"	9027.80.30	MFN – Zero ATIGA – Zero*
18-312	"SAMSUNG GEAR ICONX SM-R150"	8519.81.99	MFN – 15% Ad Valorem ATIGA – Zero*

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REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**  
MANILA 1099

18-317	"ARAMCO LINEAR LOW DENSITY POLYETHYLENE (LLDPE) F2111"	3901.40.00	MFN – 3% Ad Valorem
18-321	"SABIC® LINEAR LOW DENSITY POLYETHYLENE (LLDPE) M200024"	3901.40.00	MFN – 3% Ad Valorem
18-324	"SABIC® LINEAR LOW DENSITY POLYETHYLENE (LLDPE) 118WSJ"	3901.40.00	MFN – 3% Ad Valorem
18-328	"SABIC® LINEAR LOW DENSITY POLYETHYLENE (LLDPE) MG500026"	3901.40.00	MFN – 3% Ad Valorem
18-340	"AIRLIFE™ STERILE WATER FOR INHALATION (500 ml)"	3004.90.20	MFN – 3% Ad Valorem
18 - 343	"CHANGAN KY10 (SINGLE CABIN)"	8704.21.29	MFN – 30% Ad Valorem ACFTA – 5% Ad Valorem*
<b>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</b>			

**For your information, guidance and strict compliance.**

**CC: COMMISSIONER OF CUSTOMS**

*Handwritten signature*  
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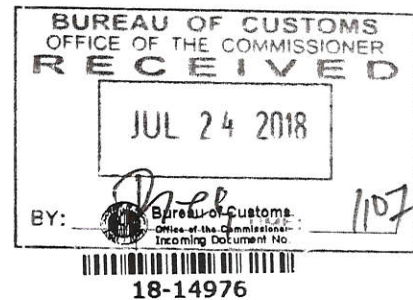
TCOC Ref. No. 18-084

REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

Internal *Adm. Group*  
Received by: VICKY REYES  
Date: 08/25/18  
Time: 11

23 July 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 ten (10) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 18-035, 18-247, 18-271, 18-312, 18-317, 18-321, 18-324, 18-328, 18-340, and 18-343, issued from '16 to 19 July 2018.

Thank you.

Very truly yours,

*Handwritten signature of MariLou P. Mendoza*  
**MARILOU P. MENDOZA**  
Chairperson



Encl: As stated.

cc: The Secretary  
Department of Finance  
Manila



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*[Signature]*  
**MASTER COPY**

REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1   AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY</b>  <b>AHTN 4202.32.00</b> <b>MFN – 15% ad valorem</b> <b>ATIGA - Zero</b>	<b>2</b>	<b>TCC (AR) NO.</b>
		18-035
	<b>3</b>	<b>DATE ISSUED</b>
		JUL 19 2018

**4 | DESCRIPTION OF GOOD**

**“SAMSUNG CLEAR VIEW STAND COVER for GALAXY S8+,  
 Models EF-ZG955CFEGWW (Gold) and EF-ZG955CBEGWW (Black)”**

Based on the brochure and manual 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 an NFC (near field communication) tag integrated circuits (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 overall dimensions of 76.4 mm x 160.8 mm x 13.9 mm (WxHxD), subject articles are designed for Samsung Galaxy S8+ smartphones.



**5 | REASONS FOR CLASSIFICATION**

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. Further, subheadings 4202.31, 4202.32, and 4202.39 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.

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



*[Signature]*  
**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)

<b>1</b>	<b>AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2103.90.29 MFN – 7% ad valorem ACFTA – Zero		18-247
		<b>3</b>	<b>DATE ISSUED</b>
			JUL 19 2018

**4** DESCRIPTION OF GOOD

**“SEASONING GRANULES CHICKEN (25 kg)”**

Based on the product specifications, manufacturing process flowchart, and sample submitted, subject article is a chicken-flavoured seasoning mix, in the form of yellow granules, with typical chicken aroma. It is made from salt, monosodium glutamate (MSG), sugar, brown sugar, chicken fat, fresh garlic, fresh onion, white pepper powder, chicken meat powder, chicken flavours, and turmeric powder, among others. Used as seasoning for various dishes, subject article is to be imported in 25-kg bags, to be repacked for retail sale.

**5** REASONS FOR CLASSIFICATION

Heading 21.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that mixed condiments and mixed seasonings containing spices differ from the spices and mixed spices of headings 09.04 to 09.10 in that they also contain one or more flavouring or seasoning substances of Chapters other than Chapter 9, in such proportions that the mixture has no longer the essential character of a spice within the meaning of Chapter 9.

In view thereof, subject article is classified under AHTN 2017 subheading 2103.90.29, 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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*Handwritten Signature*  
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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 9027.80.30 MFN – Zero ATIGA – Zero		18-271
		<b>3</b>	<b>DATE ISSUED</b>
			JUL 19 2018

**4 DESCRIPTION OF GOOD**

**“BAYER CONTOUR™ TS BLOOD GLUCOSE MONITORING SYSTEM METER KIT”**

Based on the brochure and sample submitted, subject article is a battery-operated blood glucose monitoring kit consisting of a blood glucose meter, adjustable lancing device with five (5) lancets, a user guide, a quick reference guide, and a carrying case. During use, the blood sample, obtained using the lancing device, is drawn into the sample tip of the test strip (imported separately) while the grey electrode tip is inserted into the digital meter. Glucose in the sample then reacts with the reagents on the test strip and an electrical current is produced. Within eight (8) seconds, the digital meter measures the glucose level in the sample based on the current produced and displays the result. Subject article has the following specifications:

<b>Sample Volume (µL)</b>	0.6
<b>Measuring Range (mg/dL)</b>	10-600
<b>Battery Type</b>	One 3 V, lithium
<b>Dimensions (HxWxT; mm)</b>	71 x 60 x 19
<b>Weight (grams)</b>	56.7



**5 REASONS FOR CLASSIFICATION**

Heading 90.18 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading does not cover instruments and appliances used in laboratories to test blood, tissue fluids, urine, among others, whether or not such tests serve in diagnosis (generally heading 90.27).

Heading 90.27 of the AHTN 2017 covers, among others, instruments and apparatus for physical or chemical analysis. The pertinent HS EN state that this heading includes, among others, saccharimeters. These are special polarimeters designed for determining the strength of sugar solutions.

In view thereof, subject article is classified under AHTN 2017 subheading 9027.80.30, 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”.

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 of Marilou P. Mendoza*

**MARILOU P. MENDOZA**  
Chairperson



4<sup>th</sup> Floor West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CVTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8519.81.99</b> <b>MFN – 15% ad valorem</b> <b>ATIGA – Zero</b>		<b>18-312</b>
		<b>3</b>	<b>DATE ISSUED</b>
			2018 19 2018

**4 DESCRIPTION OF GOOD**

**“SAMSUNG GEAR ICONX SM-R150”**

Based on the user manual and technical specifications submitted, subject article is a portable digital audio player (DAP) in the form of two (2) cordless earbuds<sup>1</sup>. It is capable of storing and playing up to 1,000 songs and audio streaming via Bluetooth™. Music playing, volume control, answering/rejecting phone calls, and menu access are operated using tap gestures. It comes with a charging case<sup>2</sup>, eartips and wingtips<sup>3</sup> (S, M, L), user guides<sup>4</sup>, USB cable<sup>5</sup> and USB connector<sup>6</sup>. Its specifications are:



<b>Connectivity</b>	USB version	2.0
	Bluetooth version	v4.1
<b>Memory</b>	Available (GB)	3.5
	No. of songs	Up to 1000
<b>Sensors</b>	Accelerometer, heart rate	
<b>Audio Playing Format</b>	MP3, M4A, AAC, WAV, WMA v9	

	<b>Earbud</b>	<b>Case</b>
<b>Battery Capacity (mAh)</b>	47	315
<b>Dimension (HxWxD, mm)</b>	18.9 x 26.4 x 26.0	30.3 x 92.0 x 35.3
<b>Weight (g)</b>	6.3	52
<b>Compatible Smartphone</b>	Android 4.4 and up	

**5 REASONS FOR CLASSIFICATION**

Heading 85.19 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers sound recording or reproducing apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers apparatus for recording sound, apparatus for reproducing sound and apparatus that is capable of both recording and reproducing sound. Generally, sound is recorded onto or reproduced from an internal storage device or media (e.g., magnetic tape, optical media, semiconductor media or other media of heading 85.23).

In view thereof, subject article is classified under AHTN 2017 subheading 8519.81.99, 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”.

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)

<b>1</b>	<b>AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3901.40.00</b> <b>MFN - 3% ad valorem</b>		<b>18-317</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>JUL 16 2018</b>

**4 DESCRIPTION OF GOOD**

**“ARAMCO LINEAR LOW DENSITY POLYETHYLENE (LLDPE) F2111”**

Based on the product specifications, certificate of analysis, certificate of composition, and sample submitted, subject article is an ethylene-butene copolymer resin, containing by weight 91-94% ethylene and 6-9% 1-butene, without slip and anti-block agents. It is in the form of odourless, white to off-white granules having a melt flow index of 1.1 g/10 min at 190 °C and a density of 921 kg/m<sup>3</sup>. Subject article is designed for use in the manufacture of general purpose films, lamination films, and stretch films.

**5 REASONS FOR CLASSIFICATION**

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.

Furthermore, Note 6(b) to this Chapter 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.

Heading 39.01 of the AHTN 2017 covers polymers of ethylene, in primary forms.

In view thereof, subject article is classified under AHTN 2017 subheading 3901.40.00 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

*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)

<b>1</b>	<b>AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3901.40.00 MFN - 3% ad valorem		18-321
		<b>3</b>	<b>DATE ISSUED</b>
			JUL 18 2018

**4 DESCRIPTION OF GOOD**

**“SABIC® LINEAR LOW DENSITY POLYETHYLENE (LLDPE) M200024”**

Based on the product declaration, product specifications, and technical and safety data sheets submitted, subject article is an ethylene-butene copolymer resin, containing by weight ≤94.5% ethylene and ≥5.5% 1-butene. It is in the form of white pellets having a melt flow index of 20 g/10 minutes at 190°C and a density of 924 kg/m<sup>3</sup>. Subject article is designed for use in the manufacture of housewares, trash cans, automotive parts, lids, and large industrial containers.

**5 REASONS FOR CLASSIFICATION**

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.

Furthermore, Note 6(b) to this Chapter 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.

Heading 39.01 of the AHTN 2017 covers polymers of ethylene, in primary forms.

In view thereof, subject article is classified under AHTN 2017 subheading 3901.40.00 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



2018-08-021 P.10



REPUBLIC OF THE PHILIPPINES

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

<b>1</b>	<b>2017 AHTN CODE AND 2018 RATE/S OF IMPORT DUTY</b>
<p><b>AHTN 3901.40.00</b> <b>MFN – 3% ad valorem</b></p>	

<b>2</b>	<b>TCC (AR) NO.</b>
<b>18-324</b>	
<b>3</b>	<b>DATE ISSUED</b>
<b>JUL 18 2018</b>	

**4 DESCRIPTION OF GOOD**

**“SABIC® LINEAR LOW DENSITY POLYETHYLENE (LLDPE) 118WSJ”**

Based on the safety data sheet and declaration of composition submitted, subject article is an ethylene-butene copolymer resin, containing by weight, less than 95% ethylene and more than 5% 1-butene, with slip and anti-block additives. It is in the form of pellets, having a melt flow index of 1.0 g/10 minutes at 190°C and a density of 918 kg/m<sup>3</sup>. Subject article is designed for use in the manufacture of, among others, shipping sacks, ice bags, frozen food bags, stretch wrap film, and garbage bags.

**5 REASONS FOR CLASSIFICATION**

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.

Furthermore, Note 6(b) to this Chapter 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.

Heading 39.01 of the AHTN 2017 covers polymers of ethylene, in primary forms.

In view thereof, subject article is classified under AHTN 2017 subheading 3901.40.00, 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



18-00325



2018-08-021 P.11



REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3901.40.00 MFN - 3% ad valorem		18-328
		<b>3</b>	<b>DATE ISSUED</b>
			JUL 19 2018

**4 DESCRIPTION OF GOOD**

**“SABIC® LINEAR LOW DENSITY POLYETHYLENE (LLDPE) MG500026”**

Based on the declaration of components, and technical and safety data sheets submitted, subject article is an ethylene-butene copolymer resin containing, by weight, <95% ethylene and >5% 1-butene. It is in the form of a powder having a melt flow rate of 50 g/10 minutes at 190°C and a density of 926 kg/m<sup>3</sup>. Subject article is used to produce molded or extruded articles or as a component of other industrial products.

**5 REASONS FOR CLASSIFICATION**

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.

Furthermore, Note 6(b) to this Chapter 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.

Heading 39.01 of the AHTN 2017 covers polymers of ethylene, in primary forms.

In view thereof, subject article is classified under AHTN 2017 subheading 3901.40.00, 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

*Mari Lou P. Mendoza*

**MARILOU P. MENDOZA**  
Chairperson



18-00331



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REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3004.90.20</b> <b>MFN - 3% ad valorem</b>		<b>18-340</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>JUL 18 2018</b>

**4 DESCRIPTION OF GOOD**

**“AIRLIFE™ STERILE WATER FOR INHALATION (500 ml)”**

Based on the product catalog, certificate of analysis, and sample submitted, subject article is a sterile water for inhalation, United States Pharmacopeia (USP) standard. Packed in a 500-ml dual-purpose reservoir with a snap-open trigger (for secure attachment of a humidifier adapter), oxygen pathway (designed to help prevent particulates from reaching oxygen delivery tubing), and an audible relieve valve (warns if the patient’s tubing has become occluded), subject article comes with an adapter.



**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, 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. On the other hand, even if no indications are given, unmixed products are to be regarded as being put up for retail sale for therapeutic or prophylactic use if they are put up in a form clearly specialised for such use.

In view thereof, subject article is classified under AHTN 2017 subheading 3004.90.20 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





2018-08-021 P.13



REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8704.21.29</b> <b>MFN - 30% ad valorem</b> <b>ACFTA - 5% ad valorem</b>		<b>18-343</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>JUL 19 2018</b>

**4 DESCRIPTION OF GOOD**

**“CHANGAN KY10 (SINGLE CABIN)”**

Based on the product specifications submitted, subject article is a completely built-up (CBU) truck with a single cab and open-top cargo area. Subject article has the following specifications:



<b>Gross vehicle weight (kg)</b>	3,480
<b>Engine (displacement, fuel)</b>	1,809 cc, Diesel
<b>Measurement (LxWxH) (mm)</b>	5,450 x 1,780 x 2,070
<b>Seating Capacity</b>	2 persons

**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, among others, ordinary lorries (trucks) and vans (flat, tarpaulin-covered, closed, etc.); delivery trucks and vans of all kinds.

In view thereof, subject article is classified under AHTN 2017 subheading 8704.21.29, 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



18-00332