

2018-10-007



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

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

DATE : October 03, 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 14 – 19 September 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
18-057	"BUFFERMIN® SELENIUM CHELATE (2% Se)"	2309.90.20	MFN - Zero
18-058	"BUFFERMIN® ZINC PROTEINATE (15% Zn)"	2309.90.20	MFN - Zero
18-060	"BUFFERMIN® ZINC PROTEINATE (15% Fe)"	2309.90.20	MFN - Zero
18-062	"CEF-50 (NRP Eg'n FLAVOR™)"	2309.90.20	MFN - Zero
18-208	"ARCTIC COOL® A-SERIES WATER-COOLED CHILLERS"	8418.69.41	MFN - Zero

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18-241	"CREAMER WITH ROASTED AND GROUND COFFEE (3-80) (400kg and 600kg)"	In-Quota 2101.12.99A Out-Quota 2101.12.99B	In-Quota MFN - 30% Ad Valorem ATIGA - Zero* Out-Quota MFN - 45% Ad Valorem ATIGA - Zero*
18-415	"MYVEROL 18-04 K (25kg)	3824.99.70	MFN - 3% Ad Valorem ATIGA - Zero*
18-419	"POWER SUPPLY, MODEL No. HK-AJ-050A300-DH"	8504.40.30	MFN - 1% Ad Valorem
18-423	"IR (INFRARED) REMOTE CONTROL"	8543.70.20B	MFN - 1% Ad Valorem
18-426	"TVM5 AUDIO SENSOR"	8543.70.90G	MFN - 1% Ad Valorem
18-427	"NIELSEN BLUETOOTH® CURRENT THRESHOLD SENSING ATTACHMENT (BCTSA)"	8517.62.69	MFN - Zero
18-430	"PHOSPOROUS COPPER ANODE NUGGETS"	7403.19.00	MFN - 3% Ad Valorem
18-431	"CROWN SH 5500 SERIES HEAVY-DUTY STRADDLE STACKER"	8427.10.00	MFN - Zero

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18-432	"CROWN ST 3000 and SX 3000 SERIES PEDESTRIAN POWERED STACKERS"	8427.10.00	MFN - Zero
18-435	"CROWN PTH 50 SERIES SCISSOR LIFT"	8427.90.00	MFN - Zero
18-436	"CROWN PC 4500 SERIES CENTER CONTROL PALLET TRUCK"	8427.10.00	MFN - Zero
18-437	"CROWN C-5 SERIES IC CUSHION TIRE FORK-LIFT TRUCK"	8427.20.00	MFN - Zero
18-440	"CROWN GPC 3000 SERIES LOW LEVEL ORDER PICKER"	8427.10.00	MFN - Zero
18-444	"CROWN WAV 60 SERIES WORK ASSIST VEHICLE®"	8427.10.00	MFN - Zero
18-449	"PESSO® MOS-NO-BITE WET TISSUE WITH ALOE VERA PLANT EXTRACT"	3808.91.90	MFN - 3% Ad Valorem ATIGA - Zero*
18-450	"KLEENSO® SERAI WANGI ANTI-BACTERIAL PEST REPELLENT CLEANER"	3808.91.90	MFN - 3% Ad Valorem ATIGA - Zero*

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18-455	"PROTOMALT EXTRACT 80.5% TS ME033 (300kg)"	1901.90.20	MFN - 1% Ad Valorem ATIGA – Zero*
18-469	"CARNIPURE® CRYSTALLINE (L- CARNITINE) (25kg)"	2923.90.00	MFN - 1% Ad Valorem ATIGA – Zero* PH-EFTA (CHE/LIE) – Zero*
18-472	"PRINTED CIRCUIT BOARD (BARE BOARD), MULTI-LAYER"	8534.00.30	MFN – Zero ATIGA – Zero* AKFTA – Zero*
18-473	"PRINTED CIRCUIT BOARD (BARE BOARD), SINGLE- SIDED"	8534.00.10	MFN – Zero ATIGA – Zero* AKFTA – Zero*
18-474	"CHANGAN PM JEEPNEY"	8702.10.89	MFN –20% Ad Valorem ACFTA - 5% Ad Valorem*
18-475	"B.I.B. BREWERY IN A BAG CRAFT BEER BREWING KIT, 25 PINTS PALE ALE"	1901.90.99	MFN –7% Ad Valorem
18-476	"B.I.B. BREWERY IN A BAG CRAFT BEER BREWING KIT, 25 PINTS DARK ALE"	1901.90.99	MFN –7% Ad Valorem
18-477	"B.I.B. BREWERY IN A BAG CRAFT BEER BREWING KIT, 25 PINTS SESSION IPA"	1901.90.99	MFN –7% Ad Valorem

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18-478	"B.I.B. BREWERY IN A BAG CRAFT BEER BREWING KIT, 25 PINTS GOLDEN ALE"	1901.90.99	MFN -7% Ad Valorem
18-480	"PROBIOTIC PREBLEND PP039A (5%)"	3002.90.00	MFN - 3% Ad Valorem PH-EFTA (CHE/LIE) – Zero*
18-481	"PROBIOTIC PREBLEND PP011 (5%)"	3002.90.00	MFN - 3% Ad Valorem PH-EFTA (CHE/LIE) – Zero*
18-486	"FLAVOR FISH SAUCE (20kg)"	2106.90.98	MFN - 1% Ad Valorem ATIGA – Zero*
18-487	"NESCAFE® ORIGINAL COFFEE MIX (30kg)"	In-Quota 2101.12.91A Out-Quota 2101.12.91B	In-Quota MFN – 30% Ad Valorem ATIGA – Zero* Out-Quota MFN – 45% Ad Valorem ATIGA – Zero*
18-490	"FERRIC PYROPHOSPHATE (25kg)"	2835.39.90	MFN – 1% Ad Valorem AIFTA – 1% Ad Valorem* (01 January – 30 December) / Zero* (31 December)
18-492	"NS-SPHERICAL SLIDING BEARING (NS-SSB™)"	7308.90.99	MFN - 10% Ad Valorem PJEPA– Zero* AJCEPA– Zero*
18-497	"FREE FLOW"	3002.90.00	MFN - 3% Ad Valorem

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18-508	"BIOTRONIC® TOP LIQUID"	2309.90.20	MFN – Zero
18-509	"MYCOFIX® PLUS 5.0"	2309.90.20	MFN – Zero ATIGA – Zero*
18-510	"POULTRYSTAR® SOL"	3002.90.00	MFN - 3% Ad Valorem ATIGA – Zero*
18-525	"BIAXIAL ORIENTED POLYSTYRENE (BOPS) SHEET"	3920.30.92	MFN - 15% Ad Valorem ACFTA - 5% Ad Valorem*
18-526	"PROBIOTIC PREBLEND PP047 (5kg)"	3002.90.00	MFN - 3% Ad Valorem PH-EFTA (CHE/LIE) – Zero*
18-527	"TRISODIUM CITRATE DIHYDRATE (25kg)"	2918.15.90	MFN – 1% Ad Valorem ACFTA – Zero*
18-530	"5-mm 60 ROWS DOUBLE PROGRESSION FIN DIE SET"	8207.30.00	MFN – 1% Ad Valorem
18-533	"BAIC BJ40L+ A/T 2.3L GAS"	8703.23.63	MFN – 30% Ad Valorem ACFTA – 30% Ad Valorem*

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18-534	"BAIC BJ40L+ M/T 2L GAS"	8703.23.62	MFN – 30% Ad Valorem ACFTA – 30% Ad Valorem*
18-549	CYNPOL® LL6124"	3901.40.00	MFN – 3% Ad Valorem
18-550	CYNPOL® LL6220"	3901.40.00	MFN – 3% Ad Valorem
18-551	CYNPOL® LL6124H"	3901.40.00	MFN – 3% Ad Valorem
18-579	"CITRIC ACID ANHYDROUS (25kg)"	2918.14.00	MFN – 1% Ad Valorem ACFTA – Zero*
18-580	"POWDER LEMON FLAVOR (20kg)"	2106.90.98	MFN – 1% Ad Valorem ATIGA – Zero*
18-589	ANLENE™ GOLD MOVEMAX™ WHITE COFFEE FLAVOR"	1901.90.39	MFN – 7% Ad Valorem ATIGA – Zero*
18-590	"TheraCIM™ (NIMOTUZUMAB)"	3002.15.00	MFN – 1% Ad Valorem ATIGA – Zero*

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18-592	"EVOLUE™ SP2530S"	3901.40.00	MFN – 3% Ad Valorem PJEPA – Zero* AJCEPA – Zero*
<i>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</i>			

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

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Reyes
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333-32
Internal Admin Group
Received by: VICKY REYES
Date: 09/21/18
Time: 07:07
TCOC Ref. No. 18-096

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

19 September 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 fifty-four (54) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 18-057, 18-058, 18-060, 18-062, 18-208, 18-241, 18-415, 18-419, 18-423, 18-426, 18-427, 18-430, 18-431, 18-432, 18-435, 18-436, 18-437, 18-440, 18-444, 18-449, 18-450, 18-455, 18-469, 18-472, 18-473, 18-474, 18-475, 18-476, 18-477, 18-478, 18-480, 18-481, 18-486, 18-487, 18-490, 18-492, 18-497, 18-508, 18-509, 18-510, 18-525, 18-526, 18-527, 18-530, 18-533, 18-534, 18-549, 18-550, 18-551, 18-579, 18-580, 18-589, 18-590, and 18-592, issued from 14 September to 19 September 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	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20 MFN – Zero		18-057
		3	DATE ISSUED
			SEP 19 2018

4 DESCRIPTION OF GOOD

“BUFFERMIN® SELENIUM CHELATE (2% Se)”

Based on the product label, certificate of analysis, certificate of product registration from the Bureau of Animal Industry (BAI), and sample submitted, subject article is a feed supplement in the form of fine, light-brown powder containing chelated selenium and crude protein (carrier). It is used as an ingredient, together with other chelated minerals, in the manufacture of mineral feed premix or directly used as nutritional feed supplement for swine and poultry to prevent and/or correct selenium deficiency. Packed in 20-kg multiwall paper bags, subject article is added to feeds at a rate of 5-10 g per ton of feeds.

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 the heading includes, among others, preparations for supplementing (balancing) farm-produced feed (feed supplements). Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced animal diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients. Although qualitatively, these preparations have much the same composition as those described in complete feeds, they are distinguished by a relatively high content of one particular nutrient.

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



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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 2309.90.20 MFN - Zero		18-058
		3	DATE ISSUED
			SEP 18 2018

4	DESCRIPTION OF GOOD
	“BUFFERMIN® ZINC PROTEINATE (15% Zn)”
	Based on the certificate of ingredients, safety data sheet, certificate of analysis, label, process flowchart, sample, and certificate of product registration from the Bureau of Animal Industry (BAI) submitted, subject article is a feed supplement for swine and poultry, in the form of free-flowing off-white to light brown powder. It is composed of zinc proteinate (active ingredient) and hydrolyzed protein (filler). Packed in 20 kg bags, subject article is added to complete feeds, at a rate of 250 - 400 grams per ton of feeds, to prevent and treat zinc deficiency in animals.

5	REASONS FOR CLASSIFICATION
	<p>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 covers, among others, preparations for supplementing (balancing) farm-produced feed (feed supplements). Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced animal diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients. Although, qualitatively, these preparations have much the same composition as those described in complete feed, they are distinguished by a relatively high content of one particular nutrient.</p> <p>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.</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>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	 

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REPUBLIC OF THE PHILIPPINES

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

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20 MFN – Zero		18-060
		3	DATE ISSUED
			SEP 18 2018

4	DESCRIPTION OF GOOD
	“BUFFERMIN® IRON PROTEINATE (15% Fe)”
	<p>Based on the product label, certificate of ingredients, safety data sheet, production flowchart, certificate of analysis, certificate of product registration from the Bureau of Animal Industry (BAI), and sample submitted, subject article is a feed premix in the form of light-brown to yellow powder containing ferrous sulfate, hydrolyzed protein, and citric acid. It is used as an ingredient, together with other chelated minerals, in the manufacture of mineral feed premix or directly used as a nutritional feed supplement for swine and poultry to prevent and/or correct iron deficiency. Packed in 22.7-kg bags, subject article is added to feeds at a rate of 0.3-1.0 kg per ton of complete feed.</p>

5	REASONS FOR CLASSIFICATION
	<p>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 the heading includes, among others, preparations for supplementing (balancing) farm-produced feed (feed supplements). Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced animal diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients. Although, qualitatively, these preparations have much the same composition as those described in complete feeds, they are distinguished by a relatively high content of one particular nutrient.</p> <p>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.</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



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 2309.90.20 MFN - Zero		18-062
		3	DATE ISSUED
			SEP 18 2018

4 DESCRIPTION OF GOOD

“CEF-50 (NRP Eg'n FLAVOR™)”

Based on the product catalog, certificate of ingredients, safety data sheet, and sample submitted, subject article is a high-protein feed supplement in the form of dried, ground, tan granular powder with a freshly-cooked poultry aroma. It is produced by grinding whole chicken and egg product, followed by extrusion with either hydrolyzed soy protein or rice. It also contains sodium bisulfite, corn oil, and antioxidants (butylated hydroxytoluene (BHT) and butylated hydroxyanisole (BHA)). Packed in 50-lb kraft bags, subject article is used as feed ingredient in swine and poultry feeds and added at a rate of 1.0%-5.0% per ton of finished feeds.

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 covers, among others, preparations for supplementing (balancing) farm-produced feed (feed supplements). Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced animal diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients. Although, qualitatively, these preparations have much the same composition as those described in complete feed, they are distinguished by a relatively high content of one particular nutrient.

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





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 8418.69.41 MFN – Zero		18-208
		3	DATE ISSUED
			SEP 18 2018

4	DESCRIPTION OF GOOD				
	“ARCTIC COOL® A-SERIES WATER-COOLED CHILLERS”				
	Based on the technical catalogue submitted, subject articles are water chillers designed for air conditioning systems. These are powered by Danfoss Turbocor® oil-free centrifugal compressors that use HFC-134a refrigerant with shell- and tube-type heat exchangers. Subject articles have the following specifications:				
	Model Code	Operational Range, Refrigerating Capacity (kW)	No. of Compressors	Dimensions (LxWxH) (in)	Weight (lbs)
	ACW075AT3044	88 - 281	1	94 x 44 x 79	4,000
	ACW080AT30BP			77 x 34 x 79	3,000
	ACW090AT3044	88 - 316		94 x 45 x 82	4,250
	ACW090AT3544	141 - 316		98 x 45 x 82	4,300
	ACW125AT3544	141 - 440		100 x 43 x 81	4,850
	ACW150AT4022	141 - 527		118 x 45 x 85	4,600
	ACW150AT4044			104 x 54 x 91	4,860

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.18 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, refrigerators, freezers and other refrigerating or freezing equipment, electric or other. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that apparatus of the foregoing kinds are classified in this heading if in the following forms, among others, units comprising a compressor (with or without motor) and condenser mounted on a common base, whether or not complete with evaporator; or self-contained absorption units. (These units are commonly fitted into domestic-type refrigerators or other refrigerating cabinets.) Certain compression type machines, known as “liquid-cooling units”, combine on a common base (with or without condensers), compressors and a heat exchanger containing an evaporator and tubing carrying the liquid to be cooled. These latter machines include those known as “chillers”, which are used in air conditioning systems.</p> <p>In view thereof, subject articles are classified under AHTN 2017 subheading 8418.69.41, 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>

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.											
	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;"></td> <td style="text-align: center;"><u>In-Quota</u></td> <td style="text-align: center;"><u>Out-Quota</u></td> </tr> <tr> <td>AHTN</td> <td style="text-align: center;">2101.12.99A</td> <td style="text-align: center;">2101.12.99B</td> </tr> <tr> <td>MFN</td> <td style="text-align: center;">30% ad valorem</td> <td style="text-align: center;">45% ad valorem</td> </tr> <tr> <td>ATIGA</td> <td style="text-align: center;">Zero</td> <td style="text-align: center;">Zero</td> </tr> </table>		<u>In-Quota</u>	<u>Out-Quota</u>	AHTN	2101.12.99A	2101.12.99B	MFN	30% ad valorem	45% ad valorem	ATIGA	Zero	Zero		18-241
	<u>In-Quota</u>	<u>Out-Quota</u>													
AHTN	2101.12.99A	2101.12.99B													
MFN	30% ad valorem	45% ad valorem													
ATIGA	Zero	Zero													
			3	DATE ISSUED											
			SEP 18 2018												

4 DESCRIPTION OF GOOD

"CREAMER WITH ROASTED AND GROUND COFFEE (3-80) (400 kg and 600 kg)"

Based on the certificate of ingredients, manufacturing process flow diagram, and sample submitted, and ocular inspection conducted, subject article is a proprietary raw material with a basis of roasted coffee, used in the manufacture of instant coffee mixes to impart roasted coffee taste and aroma. It is in the form of off-white powder composed of glucose syrup, hydrogenated vegetable oil, roasted coffee, buffer salts, sodium caseinate, emulsifiers, sodium chloride, and flavourings. Subject article is imported in 400-kg and 600-kg big bags.

5 REASONS FOR CLASSIFICATION

Heading 21.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, preparations with a basis of the coffee, tea or mate. These preparations include, *inter alia*, "coffee pastes" consisting of mixtures of ground, roasted coffee with vegetable fats and sometimes other ingredients.

In view thereof, subject article is classified under AHTN 2017 subheadings 2101.12.99A and 2101.12.99B, with Most Favoured Nation (MFN) In-Quota and Out-Quota rates of duty of 30% ad valorem and 45% ad valorem, respectively; and ASEAN Trade in Goods Agreement (ATIGA) rates 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)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	<p>AHTN 3824.99.70 MFN – 3% ad valorem ATIGA – Zero</p>		18-415
		3	DATE ISSUED
			SEP 18 2018

4	DESCRIPTION OF GOOD
	<p>“MYVEROL 18-04 K (25 kg)”</p> <p>Based on the product specifications, process flowchart, purchasing specifications, and sample submitted, subject article is distilled mono- and diglyceride (E471) of fatty acids made from edible, fully hydrogenated palm base oil. It is in the form of free-flowing, white to off-white powder. Packed in 25-kg polyethylene bags, subject article is used as an emulsifier in the manufacture of adult powdered milk.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 38.24 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the chemical products classified here are therefore products whose composition is not chemically defined, whether they are obtained as by-products of the manufacture of other substances (this applies, for example, to naphthenic acids) or prepared directly. The preparations classified here may be either wholly or partly of chemical products (this is generally the case) or wholly of natural constituents. Subject to the above conditions, the preparations and chemical products falling here include, among others, mixtures of mono-, di- and tri-, fatty acid esters of glycerol, used as emulsifiers for fats.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3824.99.70, with a Most Favoured Nation (MFN) rate of duty of 3% 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>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	  <p>Republic of the Philippines TARIFF COMMISSION 18-00513</p>

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REPUBLIC OF THE PHILIPPINES



TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8504.40.30 MFN - 1% ad valorem		18-419
		3	DATE ISSUED
			SEP 19 2018

4	DESCRIPTION OF GOOD
	“POWER SUPPLY, MODEL No. HK-AJ-050A300-DH”
	<p>Based on the technical specifications and information submitted, subject article is an electrical device that rectifies a 100-240 V AC (alternating current) to 5 V DC (direct current) to supply power to a TVM5 (device for determining viewing habits of a sample television program audience) base unit. It measures 80±1 mm x 46±1 mm x 30±1 (LxWxT) and is fitted with 1800±30 mm electrical wire (with end connector).</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 85.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers electrical transformers, static converters (for example, rectifiers) and inductors. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, electrical static converters. The apparatus of this group are used to convert electrical energy in order to adapt it for further use. This group includes, among others, rectifiers by which alternating current (single or polyphase) is converted to direct current, generally accompanied by a voltage change.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8504.40.30 with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	  <p>Republic of the Philippines TARIFF COMMISSION 18-00523</p>

2018-10-007 P.18




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 8543.70.20B MFN - 1% ad valorem		18-423
		3	DATE ISSUED
			SEP 14 2018

4	DESCRIPTION OF GOOD
	“IR (INFRARED) REMOTE CONTROL”
	<p>Based on the technical specifications and picture submitted, subject article is a wireless remote control using infrared technology. It is a proprietary device specifically designed for communication with the TVM5 Display Unit (device for determining viewing habits of a sample television program audience). Serving as an interface between the panel members and the TVM5 Meter, subject article is powered by two (2) 1.5 volts AAA batteries.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 85.43 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, cordless infrared devices for the remote control of television receivers, video recorders or other electrical equipment.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8543.70.20B with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p>
	  <p>18-00485</p>

2018-10-007 P-19




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 8543.70.90G MFN – 1% ad valorem	18-426
	3 DATE ISSUED
	SEP 14 2018

4	DESCRIPTION OF GOOD
“TVM5 AUDIO SENSOR”	
<p>Based on the technical information and sample submitted, subject article is an audio signal sensing device. It consists of the sensor connected to an insulated wire conductor with registered jack 45 (RJ45) connector. The sensor is designed to be attached to the television’s housing while the connector is to be connected to the sensor port of the TVM5 Base Unit. Subject article detects the sound waves emitted by the TV set enabling the TVM5 Base Unit to identify the channel the TV set is tuned to.</p>	
	

5	REASONS FOR CLASSIFICATION
<p>Heading 85.43 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all electrical appliances and apparatus, not falling in any other heading of this Chapter, nor covered more specifically by a heading of any other Chapter of the Nomenclature, nor excluded by the operation of a Legal Note to Section XVI or to this Chapter. The electrical appliances and apparatus of this heading must have individual functions. The introductory provisions of EN to heading 84.79 concerning machines and mechanical appliances having individual functions apply, <i>mutatis mutandis</i>, to the appliances and apparatus of this heading. Most of the appliances of this heading consist of an assembly of electrical goods or parts (valves, transformers, capacitors, chokes, resistors, etc.) operating wholly electrically.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8543.70.90G, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>	

FOR THE COMMISSION

Mari Lou P. Mendoza
MARILOU P. MENDOZA
Chairperson



2018-10-007 P.20



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 8517.62.69 MFN - Zero		18-427
		3	DATE ISSUED
			SEP 18 2018

4 DESCRIPTION OF GOOD

“NIELSEN BLUETOOTH® CURRENT THRESHOLD SENSING ATTACHMENT (BCTSA)”

Based on the technical information and sample submitted, subject article is an electronic device designed to transmit digital information, via Bluetooth®, to the Nielsen Nanometer. It is equipped with a male and female socket, a transformer rated at 110 – 240 V at 10 A, and a Bluetooth® module, with Federal Communications Commission (FCC) Identity Document (ID) QDS-BRCM1078. Subject article is to be connected to the television set via the alternating current (AC) plug. It will detect the presence or absence of current from the electrical power cord (television on/off status) and will then send that information to the Nanometer using Bluetooth® frequency band.



5 REASONS FOR CLASSIFICATION

Heading 85.17 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, other communication apparatus. This group includes apparatus which allows for the connection to a wired or wireless communication network or the transmission or reception of speech or other sounds, images or other data within such a network.

In view thereof, subject article is classified under AHTN 2017 subheading 8517.62.69, 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

2018-10-007 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	2	TCC (AR) NO.
	AHTN 7403.19.00 MFN - 3% ad valorem		18-430
		3	DATE ISSUED
			SEP 19 2018

4	DESCRIPTION OF GOOD
	“PHOSPHOROUS COPPER ANODE NUGGETS”
	<p>Based on the manufacturing process, safety data sheet, and sample submitted, subject articles are nuggets of unwrought, refined copper, with copper content of 99.90%. The nuggets are produced by casting molten high-grade copper into copper rods which are then reheated for easy cutting to obtain the right size and shape. Used for electroplating processes, subject articles have standard lengths of 20 mm, and approximate diameters ranging from 8 – 20 mm. These can come in packings of 10-kg bags; 20-kg carton boxes; 15- and 25-kg plastic drums; 15-, 25-, and 500-kg steel drums; 500-kg, 1-ton, and 2-ton big bags; and other packings upon request.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Metal containing at least 99.85% by weight of copper is regarded as refined copper by virtue of Note 1 (a) to Chapter 74 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017.</p> <p>Heading 74.03 of the AHTN 2017 covers refined copper and copper alloys, unwrought. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers cast and sintered slabs, bars, rods and ingots, etc., provided they have not been worked after production otherwise than by simple trimming or de-scaling (to remove the set or top surface consisting largely of cuprous oxide) or by shaving, chipping, grinding, etc., to eliminate setting or other casting defects or which have been machined on one surface for inspection purposes (quality control).</p> <p>In view thereof, subject articles are classified under AHTN 2017 subheading 7403.19.00, 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> <p><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	  <p>Republic of the Philippines TARIFF COMMISSION 18-00524</p>

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8427.10.00 MFN – Zero		18-431
		3	DATE ISSUED
			SEP 19 2018

4 DESCRIPTION OF GOOD

“CROWN SH 5500 SERIES HEAVY-DUTY STRADDLE STACKER”

Based on the brochure submitted, subject article is an electrically-powered, self-propelled stacking machine equipped with forks (for lifting/handling goods) and a hand-grip control handle. It is used for stacking, moving, and storing goods in limited spaces. Subject article has the following specifications:

Mast Type	Lift Height (mm)	Load Capacity (kg)	Power
Limited Free Lift	3,235-3,820	1,810	Electric, 24 volts
Triple Telescopic	3,960-4,875		



5 REASONS FOR CLASSIFICATION

Heading 84.27 of the AHTN 2017 covers fork-lift trucks; other works trucks fitted with lifting or handling equipment. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that with the exception of straddle carriers and works trucks fitted with a crane of heading 84.26, this heading covers works trucks fitted with lifting or handling equipment. Works trucks of this description include, among others, other stacking machines, usually mounted on a truck, are equipped with a platform or fork which can be raised and lowered in a vertical support, by hand or power-operated winch or rack systems. They are used for stacking sacks, crates, casks, among others.

In view thereof, subject article is classified under AHTN 2017 subheading 8427.10.00, 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



2018-10-007 1.23



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 8427.10.00 MFN - Zero		18-432
		3	DATE ISSUED
			SEP 18 2018

4	DESCRIPTION OF GOOD																		
	<p style="text-align: center;">“CROWN ST 3000 and SX 3000 SERIES PEDESTRIAN POWERED STACKERS”</p> <p>Based on the brochure submitted, subject articles are electrically-powered, pedestrian-controlled stacking machines equipped with forks (for lifting/handling goods) and hand-grip control handles. These are self-propelled and are used for stacking, moving, and storing products in limited spaces. Subject articles have the following specifications:</p> <table border="1" style="width: 100%;"> <thead> <tr> <th>Model</th> <th>Load Capacity (kg)</th> <th>Weight less battery (kg)</th> <th>Traction Motor (kW)</th> <th>Lift Motor (kW)</th> <th>Lift Height (mm)</th> </tr> </thead> <tbody> <tr> <td>ST 3000N/ ST 3000</td> <td>1,000</td> <td>824/911</td> <td>0.7</td> <td>2.2</td> <td>3,220 – 4,250</td> </tr> <tr> <td>SX 3000N/ SX 3000</td> <td>1,500</td> <td>986 – 1,163</td> <td>1.4</td> <td>3.0</td> <td>3,220 – 5,500</td> </tr> </tbody> </table>	Model	Load Capacity (kg)	Weight less battery (kg)	Traction Motor (kW)	Lift Motor (kW)	Lift Height (mm)	ST 3000N/ ST 3000	1,000	824/911	0.7	2.2	3,220 – 4,250	SX 3000N/ SX 3000	1,500	986 – 1,163	1.4	3.0	3,220 – 5,500
Model	Load Capacity (kg)	Weight less battery (kg)	Traction Motor (kW)	Lift Motor (kW)	Lift Height (mm)														
ST 3000N/ ST 3000	1,000	824/911	0.7	2.2	3,220 – 4,250														
SX 3000N/ SX 3000	1,500	986 – 1,163	1.4	3.0	3,220 – 5,500														

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.27 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers fork-lift trucks; other works trucks fitted with lifting or handling equipment. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that with the exception of straddle carriers and works trucks fitted with a crane of heading 84.26, this heading covers works trucks fitted with lifting or handling equipment. Works trucks of this description include, for example, fork-lift and other elevating or stacking trucks. This group includes, among others, other stacking machines, usually mounted on a truck, are equipped with a platform or fork which can be raised and lowered in a vertical support, by hand or power-operated winch or rack systems. They are used for stacking sacks, crates, casks, etc.</p> <p>In view thereof, subject articles are classified under AHTN 2017 subheading 8427.10.00, with a Most Favoured Nation (MFN) rate of duty of zero.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>Mari Lou P. Mendoza</i></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p>





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 8427.90.00 MFN – Zero		18-435
		3	DATE ISSUED
			SEP 19 2018

4 DESCRIPTION OF GOOD**“CROWN PTH 50 SERIES SCISSOR LIFT”**

Based on the brochure submitted, subject article is a fork-type hand-operated pallet truck and mobile work positioner. It is used to lift, transport, load, and unload goods over a short distance. Its scissor legs can be positioned to adjust the fork height for working convenience. Subject article has the following specifications :

Scissor Lift Model	PTH50S	PTH50PS-1
Hydraulic Lift Power	Manual	Manual/Electric
Load Capacity (kg)	1,000	
Fork Length (mm)	1,150	
Fork Height (mm)	Lowered	85
	Raised	795

**5 REASONS FOR CLASSIFICATION**

Heading 84.27 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers fork-lift trucks; other works trucks fitted with lifting or handling equipment. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that with the exception of straddle carriers and works trucks fitted with a crane of heading 84.26, this heading covers works trucks fitted with lifting or handling equipment. Works trucks of this description include, for example, fork-lift and other elevating or stacking trucks. This group includes, among others, other stacking machines, usually mounted on a truck, are equipped with a platform or fork which can be raised and lowered in a vertical support, by hand or power-operated winch or rack systems. They are used for stacking sacks, crates, casks, etc.

In view thereof, subject article is classified under AHTN 2017 subheading 8427.90.00, 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



18-00525

2018-10-007 P.25




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 8427.10.00 MFN - Zero		18-436
		3	DATE ISSUED
			SEP 19 2018

4	DESCRIPTION OF GOOD
	“CROWN PC 4500 SERIES CENTER CONTROL PALLET TRUCK”
	<p>Based on the brochure submitted, subject article is an electrically-powered machine used for handling pallets. It is self-propelled, using an alternating current (AC) motor, rated at 24 volts, with the operator compartment, control panel, and steering located at the center. Subject article is equipped with forks to facilitate handling and transport of pallets within a warehouse or port, and can accommodate loads of 2,700 kg up to 3,600 kg.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.27 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers fork-lift trucks; other works trucks fitted with lifting or handling equipment. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that with the exception of straddle carriers and works trucks fitted with a crane of heading 84.26, this heading covers works trucks fitted with lifting or handling equipment. Works trucks of this description include, among others, other works trucks fitted with lifting or handling equipment. This group includes, among others, other trucks fitted with lifting or handling equipment including those specialised for use in particular industries.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8427.10.00, with a Most Favoured Nation (MFN) rate of duty of zero.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	 




REPUBLIC OF THE PHILIPPINES

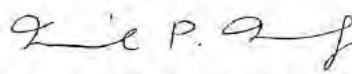


TARIFF COMMISSION

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 8427.20.00 MFN – Zero		18-437
		3	DATE ISSUED
			SEP 18 2018

4	DESCRIPTION OF GOOD		
	“CROWN C-5 SERIES IC CUSHION TIRE FORK-LIFT TRUCK”		
	<p>Based on the brochure submitted, subject article is a four-wheeled fork-lift truck powered by an internal combustion (IC) engine. The fork is mounted on a vertical mast located in front of the driver's seat. Used to lift, transport, load and unload goods over a short distance, subject article has the following specifications:</p>		
	Operator Type	Sit-down Rider Counterbalance	
	Fuel Type	Liquified Petroleum Gas	
	Load Capacity (lb)	4,000 – 6,500	
	Fork Length (in)	36 – 60	
	Head Dimensions (in)	Length	91.5 – 96.9
		Width	42.9 – 44.8
		Height	83.5
	Lifting Height (in)	Lowered	83
		Raised	219 - 236
			

5	REASONS FOR CLASSIFICATION		
	<p>Heading 84.27 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers fork-lift trucks; other works trucks fitted with lifting or handling equipment. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that with the exception of straddle carriers and works trucks fitted with a crane of heading 84.26, this heading covers works trucks fitted with lifting or handling equipment. Works trucks of this description include, for example, fork-lift and other elevating or stacking trucks. This group includes, among others, mechanically propelled fork-lift trucks, which are sometimes of large size, carry the load on an elevating carriage sliding on a vertical mast. This lifting mechanism is normally situated in front of the driver's seat; it is designed to support the load during movement and to lift it for stacking or to place it on a vehicle.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8427.20.00, with a Most Favoured Nation (MFN) rate of duty of zero.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>		
	<p>FOR THE COMMISSION</p>  MARILOU P. MENDOZA Chairperson		
	  18-00516		

2018-10-007 R-27



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 8427.10.00 MFN - Zero	2 TCC (AR) NO. 18-440 3 DATE ISSUED SEP 19 2018
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4	DESCRIPTION OF GOOD	<p>“CROWN GPC 3000 SERIES LOW LEVEL ORDER PICKER”</p> <p>Based on the brochure submitted, subject article is an electrically-powered machine used for handling pallets. It is self-propelled, using an alternating current (AC) motor, rated at 24 volts, with the operator compartment, control panel, and steering located at the center. Subject article is equipped with forks to facilitate handling and transport of pallets within a warehouse or port, and can accommodate loads of up to 2,700 kg.</p>
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5	REASONS FOR CLASSIFICATION	<p>Heading 84.27 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers fork-lift trucks; other works trucks fitted with lifting or handling equipment. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that with the exception of straddle carriers and works trucks fitted with a crane of heading 84.26, this heading covers works trucks fitted with lifting or handling equipment. Works trucks of this description include, among others, other works trucks fitted with lifting or handling equipment. This group includes, among others, other trucks fitted with lifting or handling equipment including those specialised for use in particular industries.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8427.10.00, with a Most Favoured Nation (MFN) rate of duty of zero.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>Mari Lou P. Mendoza</i></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p>
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Republic of the Philippines
TARIFF COMMISSION






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 8427.10.00 MFN – Zero		18-444
		3	DATE ISSUED
			SEP 18 2018

4	DESCRIPTION OF GOOD																	
	“CROWN WAV 60 SERIES WORK ASSIST VEHICLE®”																	
	<p>Based on the brochure submitted, subject article is a self-propelled, electrically-powered work truck. It is equipped with load tray, a load deck and a lifting platform on which the operator stands and control the truck. It is used for loading small goods and reaching high work spaces (as substitute for ladders). Capable of being propelled at full-raised platform, subject article has the following specifications:</p>																	
	<table border="1"> <tr> <td rowspan="3">Vehicle Capacities (kg)</td> <td>Operator Platform</td> <td style="text-align: center;">135</td> </tr> <tr> <td>Load Tray</td> <td style="text-align: center;">90</td> </tr> <tr> <td>Load Deck</td> <td style="text-align: center;">115</td> </tr> <tr> <td colspan="2">Battery Requirements</td> <td style="text-align: center;">24 V; 180-219 Ah</td> </tr> <tr> <td colspan="2">Platform Lift Height (mm)</td> <td style="text-align: center;">2,995</td> </tr> <tr> <td colspan="2">Vehicle Weight with battery (kg)</td> <td style="text-align: center;">645</td> </tr> </table>	Vehicle Capacities (kg)	Operator Platform	135	Load Tray	90	Load Deck	115	Battery Requirements		24 V; 180-219 Ah	Platform Lift Height (mm)		2,995	Vehicle Weight with battery (kg)		645	
Vehicle Capacities (kg)	Operator Platform		135															
	Load Tray		90															
	Load Deck	115																
Battery Requirements		24 V; 180-219 Ah																
Platform Lift Height (mm)		2,995																
Vehicle Weight with battery (kg)		645																

5 REASONS FOR CLASSIFICATION

Heading 84.27 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers fork-lift trucks; other works trucks fitted with lifting or handling equipment. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that with the exception of straddle carriers and works trucks fitted with a crane of heading 84.26, this heading covers works trucks fitted with lifting or handling equipment. Works trucks of this description include, for example, fork-lift and other elevating or stacking trucks. This group includes, among others, mechanically propelled fork-lift trucks, which are sometimes of large size, carry the load on an elevating carriage sliding on a vertical mast. This lifting mechanism is normally situated in front of the driver’s seat; it is designed to support the load during movement and to lift it for stacking or to place it on a vehicle.

In view thereof, subject article is classified under AHTN 2017 subheading 8427.10.00, 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

M. P. Mendoza

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 3808.91.90 MFN – 3% ad valorem ATIGA – Zero		18-449
		3	DATE ISSUED
			SEP 14 2018

4 DESCRIPTION OF GOOD

**“PESSO® MOS-NO-BITE WET TISSUE
WITH ALOE VERA PLANT EXTRACT”**

Based on the safety data sheet, brochure, and sample submitted, subject article is in the form of white cottony material impregnated with water, polysorbate 20, propylene glycol, polyaminopropyl biguanide, citronella oil, chamomile, aloe vera gel, and tocopheryl acetate. Packed in plastic with resealable sticker, subject article is an insect repellent applied to the skin to keep mosquitoes away. It is suitable for outdoor use.

**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. Products intended to repel pests or used for disinfecting seeds are also classified here. These products are classified here when they are put up in the form of articles such as papers impregnated with salicylic acid for preserving jams, papers or small wooden sticks coated with lindane (ISO, INN) and acting by combustion, among others. The products of heading 38.08 include, among others, insecticides. Insecticides include not only products for killing insects, but also those having a repellent or attractant effect. Many insecticides are characterised by their mode of action or method of use. Among these are repellents, substances which prevent insect attack by making their food or living conditions unattractive or offensive.

In view thereof, subject article is classified under AHTN 2017 subheading 3808.91.90, with a Most Favoured Nation (MFN) rate of duty of 3% 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

MARILOU P. MENDOZA
 Chairperson



Republic of the Philippines
 TARIFF COMMISSION



18-00487



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 3808.91.90 MFN – 3% ad valorem ATIGA – Zero		18-450
		3	DATE ISSUED
			SEP 18 2018

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“KLEENSO® SERAI WANGI ANTI-BACTERIAL PEST REPELLENT CLEANER”</p> <p>Based on the safety data sheet, brochure, and sample submitted, subject article is a pest repellent cleaner in the form of green viscous liquid. It contains sodium carbonate, citronella oil, pine oil, acticide BAC80, Dissolvine® NA2, and water. Packed in 500-ml plastic spray bottles, subject article is sprayed directly to the target area and then wiped with a dry cloth (if necessary) in order to clean the surface and repel insects such as mosquitoes and flies, among others.</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. Products intended to repel pests or used for disinfecting seeds are also classified here. When they are put up in packings (such as metal containers or paperboard cartons) for retail sale as disinfectants, insecticides, etc., or in such forms (e.g., in balls, strings of balls, tablets or plates) that there can be no doubt that they will normally be sold by retail. Products put up in these ways may or may not be mixtures. The products of heading 38.08 include, among others, insecticides. Insecticides include not only products for killing insects, but also those having a repellent or attractant effect. Many insecticides are characterised by their mode of action or method of use. Among these are repellents, substances which prevent insect attack by making their food or living conditions unattractive or offensive.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3808.91.90, with a Most Favoured Nation (MFN) rate of duty of 3% 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>

FOR THE COMMISSION



Mari Lou P. Mendoza
MARILOU P. MENDOZA
 Chairperson

2018-10-007 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 1901.90.20 MFN - 1% ad valorem ATIGA - Zero	2 TCC (AR) NO. 18-455
	3 DATE ISSUED SEP 14 2018

4 | **DESCRIPTION OF GOOD**

“PROTOMALT EXTRACT 80.5% TS ME033 (300 kg)”

Based on the ingredient composition, manufacturing flowchart, and sample submitted, subject article is a preparation composed of malted barley extract and tapioca starch. It is in the form of brown viscous liquid with 80.5% total solids. Packed in 300-kg drums, subject article is used as an ingredient in the manufacture of Milo® ready-to-drink beverages.

5 | **REASONS FOR CLASSIFICATION**

Heading 19.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, malt extract. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that malt extract remains classified in this heading whether in block or powder form, or as more or less viscous liquids. Malt extracts with added lecithin, vitamins, salts, etc., remain in this heading provided they do not constitute medicaments of Chapter 30. Malt extracts are mainly employed for the preparation of products of a kind used as food suitable for infants or young children or for dietetic or culinary purposes, or for the manufacture of pharmaceutical products.

In view thereof, subject article is classified under AHTN 2017 subheading 1901.90.20, with a Most Favoured Nation (MFN) rate of duty of 1% 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

MariLou P. Mendoza
MARILOU P. MENDOZA
 Chairperson



2018-10-007 P.02

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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	<p>AHTN 2923.90.00 MFN – 1% ad valorem PH-EFTA (CHE/LIE) – Zero</p>	2	TCC (AR) NO.
				18-469
			3	DATE ISSUED
			SEP 19 2018	

4 DESCRIPTION OF GOOD

“CARNIPURE® CRYSTALLINE (L-CARNITINE) (25 kg)”

Based on the production flow diagram, product and purchasing specifications, and sample submitted, subject article is a free-flowing, white, crystalline powder composed of pure L-carnitine, a quaternary ammonium compound. Packed in 25-kg drums, it is used as a raw material in the manufacture of products for infant nutrition.

5 REASONS FOR CLASSIFICATION

Heading 29.23 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, quaternary ammonium salts and hydroxides. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the most important salts and substitution derivatives of quaternary ammonium bases are, among others, betaine, a quaternary intramolecular salt, and betaine hydrochloride, used, e.g., in medicine, cosmetics and animal feeding.

In view thereof, subject article is classified under AHTN 2017 subheading 2923.90.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and Philippines-European Free Trade Association Free Trade Agreement (PH-EFTA FTA) rate of duty of zero for Switzerland and Liechtenstein, subject to the submission of an Origin Declaration.

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



18-00528

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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 EXPORT DUTY	2 TCC (AR) NO.
AHTN 8534.00.30 MFN - Zero ATIGA - Zero AKFTA - Zero	18-472
	3 DATE ISSUED
	SEP 18 2018

4	DESCRIPTION OF GOOD
“PRINTED CIRCUIT BOARD (BARE BOARD), MULTI-LAYER”	
<p>Based on the technical information and sample submitted, subject article is a circular multi-layered FR4 (glass-reinforced epoxy laminate material) board printed with electrical circuits. The circuits are formed by conducting material printed on both surfaces of the base board (has outer and inner layers of copper). It has holes for mounting fittings/mechanical elements or for connection to other electrical components. Subject article is used as part of automotive products, consumer projects, or for similar purposes.</p>	
	

5	REASONS FOR CLASSIFICATION
<p>Heading 85.34 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers printed circuits. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that in accordance with Note 6 to this Chapter, this heading covers the circuits which are made by forming on an insulating base, by any printing process (conventional printing or embossing, plating-up, etching, etc.), conductor elements (wiring), contacts or other printed components such as inductances, resistors and capacitors (“passive” elements). Printed circuits may be provided with holes or fitted with non-printed connecting elements either for mounting mechanical elements or for the connection of electrical components not obtained during the printing process.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8534.00.30 with a Most Favoured Nation (MFN) rate of duty of zero and ASEAN Trade in Goods Agreement (ATIGA) and ASEAN-Korea Free Trade Area (AKFTA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “D” and “AK”, respectively.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>	
<p>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>	
	 <small>Republic of the Philippines TARIFF COMMISSION</small> 18-00519

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REPUBLIC OF THE PHILIPPINES



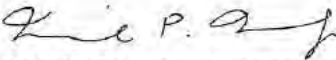
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<p>1 AHTN 2017 CODE AND 2018 RATE/S OF EXPORT DUTY</p> <p style="text-align: center;"> AHTN 8534.00.10 MFN - Zero ATIGA - Zero AKFTA - Zero </p>	<p>2 TCC (AR) NO.</p> <p style="text-align: center;">18-473</p> <hr/> <p>3 DATE ISSUED</p> <p style="text-align: center;">SEP 18 2018</p>
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<p>4 DESCRIPTION OF GOOD</p> <p style="text-align: center;">“PRINTED CIRCUIT BOARD (BARE BOARD), SINGLE-SIDED”</p> <p>Based on the technical information and sample submitted, subject article is an FR4 (glass-reinforced epoxy laminate material) board printed with electrical circuits. The circuits are formed by a thin layer of conducting material printed on one side of the base board. It has holes for mounting fittings/mechanical elements or for connection to other electrical components. It is available in different sizes and electrical circuit designs and is used as part of automotive products, consumer projects, or for similar purposes.</p> 
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<p>5 REASONS FOR CLASSIFICATION</p> <p>Heading 85.34 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers printed circuits. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that in accordance with Note 6 to this Chapter, this heading covers the circuits which are made by forming on an insulating base, by any printing process (conventional printing or embossing, plating-up, etching, etc.), conductor elements (wiring), contacts or other printed components such as inductances, resistors and capacitors (“passive” elements). Printed circuits may be provided with holes or fitted with non-printed connecting elements either for mounting mechanical elements or for the connection of electrical components not obtained during the printing process.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8534.00.10 with a Most Favoured Nation (MFN) rate of duty of zero and ASEAN Trade in Goods Agreement (ATIGA) and ASEAN-Korea Free Trade Area (AKFTA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “D” and “AK”, respectively.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <div style="display: flex; justify-content: space-between; align-items: center;">  <div style="text-align: center;">  18-00495 </div> <div style="text-align: right;">  MARILOU P. MENDOZA Chairperson </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)

<p>1 AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY</p> <p style="text-align: center;">AHTN 8702.10.89 MFN – 20% ad valorem ACFTA – 5% ad valorem</p>	<p>2 TCC (AR) NO.</p> <p style="text-align: center;">18-474</p> <p>3 DATE ISSUED</p> <p style="text-align: center;">SEP 14 2018</p>
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<p>4 DESCRIPTION OF GOOD</p> <p style="text-align: center;">“CHANGAN PM JEEPNEY”</p> <p>Based on the technical specifications submitted, subject article is a completely built-up (CBU), two-wheel-driven minibus. It is to be used as public utility vehicle (PUV) and has the following specifications:</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <tr> <td style="width: 50%;">Engine</td> <td style="width: 50%;">Diesel</td> </tr> <tr> <td>Transmission</td> <td>Manual</td> </tr> <tr> <td>Seating Capacity</td> <td>23</td> </tr> <tr> <td>Gross Vehicle Weight (kg)</td> <td>5,500</td> </tr> <tr> <td>Dimension (LxWxH); (mm)</td> <td>6,045 x 1,975 x 1,760</td> </tr> </table>	Engine	Diesel	Transmission	Manual	Seating Capacity	23	Gross Vehicle Weight (kg)	5,500	Dimension (LxWxH); (mm)	6,045 x 1,975 x 1,760	
Engine	Diesel										
Transmission	Manual										
Seating Capacity	23										
Gross Vehicle Weight (kg)	5,500										
Dimension (LxWxH); (mm)	6,045 x 1,975 x 1,760										

5 REASONS FOR CLASSIFICATION

Heading 87.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers motor vehicles for the transport of ten or more persons, including the driver. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all motor vehicles designed for the transport of ten persons or more (including the driver). This heading includes motor buses, coaches, trolleybuses and gyrobuses. The vehicles of this heading may have any type of motor (internal combustion piston engine, electric motor, combination of an internal piston engine and one or more electric motors, etc.).

In view thereof, subject article is classified under AHTN 2017 subheading 8702.10.89, with a Most Favoured Nation (MFN) rate of duty of 20% 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



Mari Lou P. Mendoza
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 1901.90.99 MFN – 7% ad valorem		18-475
		3	DATE ISSUED
			SEP 14 2018

4 DESCRIPTION OF GOOD**“B.I.B. BREWERY IN A BAG CRAFT BEER BREWING KIT, 25 PINTS PALE ALE ”**

Based on the safety data sheet, general product specifications, and product and label photos submitted, subject article is a home-brewing beer kit consisting of a brewing bag containing hopped liquid malt extract and a sachet of dried brewing yeast. The hopped liquid malt extract is in the form of yellow-brown to very dark brown syrup composed of malted barley, water, hops, and hop extract. To produce beer, warm water is added to the brewing bag, mixed, added with the yeast, and left to brew for 21 days. Packed in 25-pint tin-plated steel cans, subject article is brewed to make a pale ale beer with 4.2% alcohol by volume.

**5 REASONS FOR CLASSIFICATION**

Heading 19.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a number of food preparations with a basis of flour, groats or meal, of starch or of malt extract, which derive their essential character from such materials whether or not these ingredients predominate by weight or volume. The preparations of this heading may be liquid or in the form of powders, granules, doughs or other solid forms such as strips or discs. These preparations are often used for making beverages, gruels, as food suitable for infants or young children, dietetic foods, etc., by simply mixing with, or boiling in, milk or water, or for making cakes, puddings, custards or similar culinary preparations.

In view thereof, subject article is classified under AHTN 2017 subheading 1901.90.99, with a Most Favoured Nation (MFN) rate of duty of 7% 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

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 1901.90.99 MFN – 7% ad valorem		18-476
		3	DATE ISSUED
			SEP 14 2018

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“B.I.B. BREWERY IN A BAG CRAFT BEER BREWING KIT, 25 PINTS DARK ALE ”</p> <p>Based on the safety data sheet, general product specifications, and product and label photos submitted, subject article is a home-brewing beer kit consisting of a brewing bag containing hopped liquid malt extract and a sachet of dried brewing yeast. The hopped liquid malt extract is in the form of yellow-brown to very dark brown syrup composed of malted barley, water, hops, and hop extract. To produce beer, warm water is added to the brewing bag, mixed, added with the yeast, and left to brew for 30 days. Packed in 25-pint tin-plated steel cans, subject article is brewed to make a dark ale beer with 4.2% alcohol by volume.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 19.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a number of food preparations with a basis of flour, groats or meal, of starch or of malt extract, which derive their essential character from such materials whether or not these ingredients predominate by weight or volume. The preparations of this heading may be liquid or in the form of powders, granules, doughs or other solid forms such as strips or discs. These preparations are often used for making beverages, gruels, as food suitable for infants or young children, dietetic foods, etc., by simply mixing with, or boiling in, milk or water, or for making cakes, puddings, custards or similar culinary preparations.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 1901.90.99, 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>
	<p>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>



18-00491



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 1901.90.99 MFN - 7% ad valorem		18-477
		3	DATE ISSUED
			SEP 14 2018

4 DESCRIPTION OF GOOD**“B.I.B. BREWERY IN A BAG CRAFT BEER BREWING KIT, 25 PINTS SESSION IPA”**

Based on the safety data sheet, general product specifications, and product and label photos submitted, subject article is a home-brewing beer kit consisting of a brewing bag containing hopped liquid extract of malted barley and a sachet of dried brewing yeast. The hopped liquid malt extract is in the form of a yellow-brown to dark-brown viscous liquid composed of malted barley, water, hops, and hop extract. To produce beer, warm water is added to the brewing bag, mixed, added with the yeast, and left to brew for 21 days. Packed in 25-pint tin-plated steel cans, subject article is brewed to make full-bodied Indian pale ale (IPA) with 4.2% alcohol by volume.

**5 REASONS FOR CLASSIFICATION**

Heading 19.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a number of food preparations with a basis of flour, groats or meal, of starch or of malt extract, which derive their essential character from such materials whether or not these ingredients predominate by weight or volume. The preparations of this heading may be liquid or in the form of powders, granules, doughs or other solid forms such as strips or discs. These preparations are often used for making beverages, gruels, as food suitable for infants or young children, dietetic foods, etc., by simply mixing with, or boiling in, milk or water, or for making cakes, puddings, custards or similar culinary preparations.

In view thereof, subject article is classified under AHTN 2017 subheading 1901.90.99, with a Most Favoured Nation (MFN) rate of duty of 7% 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


 Republic of the Philippines
 TARIFF COMMISSION


18-00492

MARILOU P. MENDOZA
 Chairperson

2018-10-007 P.39



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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 1901.90.99 MFN – 7% ad valorem		18-478
		3	DATE ISSUED
			SEP 18 2018

4 DESCRIPTION OF GOOD

“B.I.B. BREWERY IN A BAG CRAFT BEER BREWING KIT, 25 PINTS GOLDEN ALE”

Based on the safety data sheet, general product specifications, and product and label photos submitted, subject article is a home-brewing beer kit consisting of a brewing bag containing hopped liquid extract of malted barley and a sachet of dried brewing yeast. The hopped liquid malt extract is in the form of a yellow-brown to dark-brown viscous liquid composed of malted barley, water, hops, and hop extract. To produce beer, warm water is added to the brewing bag, mixed, added with the yeast, and left to brew for 30 days. Packed in 25-pint tin-plated steel cans, subject article is brewed to make golden ale with 4.2% alcohol by volume.



5 REASONS FOR CLASSIFICATION

Heading 19.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a number of food preparations with a basis of flour, groats or meal, of starch or of malt extract, which derive their essential character from such materials whether or not these ingredients predominate by weight or volume. The preparations of this heading may be liquid or in the form of powders, granules, doughs or other solid forms such as strips or discs. These preparations are often used for making beverages, gruels, as food suitable for infants or young children, dietetic foods, etc., by simply mixing with, or boiling in, milk or water, or for making cakes, puddings, custards or similar culinary preparations.

In view thereof, subject article is classified under AHTN 2017 subheading 1901.90.99, with a Most Favoured Nation (MFN) rate of duty of 7% 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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2018-10-007 P-40



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<p>1 AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY</p> <p>AHTN 3002.90.00 MFN - 3% ad valorem PH-EFTA FTA (CHE/LIE) - Zero</p>	<p>2 TCC (AR) NO. 18-480</p> <p>3 DATE ISSUED SEP 18 2018</p>
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4 DESCRIPTION OF GOOD

“PROBIOTIC PREBLEND PP039A (5 kg)”

Based on the list of ingredients, certificate of manufacturing process, process flowchart, and specification report submitted, subject article is a free-flowing, creamy-white powder containing *Lactobacillus reuteri* culture powder and maltodextrin (carrier). Packed in 5-kg bags, it is used as a raw material in the manufacture of products for infant nutrition.

5 REASONS FOR CLASSIFICATION

Heading 30.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that these products include, among others, cultures of micro-organisms (excluding yeasts). These include ferments such as lactic ferments used in the preparation of milk derivatives (kephir, yogurt, lactic acid) and acetic ferments for making vinegar; moulds for the manufacture of penicillin and other antibiotics; and cultures of micro-organisms for technical purposes (e.g., for aiding plant growth).

In view thereof, subject article is classified under AHTN 2017 subheading 3002.90.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and Philippines-European Free Trade Association Free Trade Agreement (PH-EFTA FTA) rate of duty of zero for Switzerland and Liechtenstein, subject to the submission of an Origin Declaration.

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



2018-10-007 P-41



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 3002.90.00 MFN - 3% ad valorem PH-EFTA FTA (CHE/LIE) - Zero			18-481
			3	DATE ISSUED
				SEP 18 2018

4	DESCRIPTION OF GOOD
	<p>“PROBIOTIC PREBLEND PP011 (5 kg)”</p> <p>Based on the list of ingredients, certificate of manufacturing process, process flowchart, and specification report submitted, subject article is a free-flowing, creamy-white powder containing <i>Bifidobacterium lactis</i> culture powder and maltodextrin (carrier). Packed in 5-kg bags, it is used as a raw material in the manufacture of products for infant nutrition.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 30.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that these products include, among others, cultures of micro-organisms (excluding yeasts). These include ferments such as lactic ferments used in the preparation of milk derivatives (kephir, yogurt, lactic acid) and acetic ferments for making vinegar; moulds for the manufacture of penicillin and other antibiotics; and cultures of micro-organisms for technical purposes (e.g., for aiding plant growth).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3002.90.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and Philippines-European Free Trade Association Free Trade Agreement (PH-EFTA FTA) rate of duty of zero for Switzerland and Liechtenstein, subject to the submission of an Origin Declaration.</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="font-size: 1.2em;"><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	 <small>18-00498</small>

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2018-10-007 F.42



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 2106.90.98 MFN - 1% ad valorem ATIGA - Zero		18-486
		3	DATE ISSUED
			SEP 14 2018

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“FLAVOR FISH SAUCE (20 kg)”</p> <p>Based on the ingredient composition, product bulletin, process flowchart, purchasing specification, and sample submitted, subject article is a flavouring preparation composed of fish sauce powder, maltodextrin, and natural fish flavor. In the form of brown powder, subject article is an ingredient used in the manufacture of Maggi® Magic Sinigang®, and is packed in 20-kg drums.</p>

5	REASONS FOR CLASSIFICATION
	<p>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 consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.98, with a Most Favoured Nation (MFN) rate of duty of 1% 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 style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>Mari Lou P. Mendoza</i></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p>



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2018-10-007 P.43



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		
	<u>In-Quota</u>	<u>Out-Quota</u>
AHTN	2101.12.91A	2101.12.91B
MFN	30% ad valorem	45% ad valorem
ATIGA	Zero	Zero

2 TCC (AR) NO.
18-487
3 DATE ISSUED
SEP 18 2018

4 | DESCRIPTION OF GOOD

“NESCAFÉ® ORIGINAL COFFEE MIX (30 kg)”

Based on the product certification and manufacturing process flowchart submitted, subject article is a coffee mix preparation, in powder form, containing Nescafe® instant coffee, coffee creamer, sugar, maltodextrin, flavours, stabilizer, iodized salt, and sweetener. To be imported in 30-kg bags, subject article is to be repacked for retail sale.

5 | REASONS FOR CLASSIFICATION

Heading 21.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, preparations with a basis of the coffee, tea or maté extracts, essences or concentrates. These are preparations based on extracts, essences or concentrates of coffee, tea or maté (and not on coffee, tea or maté themselves), and include extracts, etc., with added starches or other carbohydrates.

In view thereof, subject article is classified under AHTN 2017 subheadings 2101.12.91A and 2101.12.91B, with In-Quota and Out-Quota Most Favoured Nation (MFN) rates of duty of 30% and 45% ad valorem, respectively, and ASEAN Trade in Goods Agreement (ATIGA) rates 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

MariLou P. Mendoza
MARILOU P. MENDOZA
Chairperson



2018-10-007 P-44



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 2835.39.90 MFN – 1% ad valorem	18-490
AIFTA - 1% ad valorem (01 January - 30 December) / Zero (31 December)	3 DATE ISSUED
	SEP 19 2018

4	DESCRIPTION OF GOOD
“FERRIC PYROPHOSPHATE (25 kg)”	
Based on the certificate of ingredients, manufacturing flowchart, purchasing specifications, and sample submitted, subject article is a free-flowing, tan or yellow-white powder of pure ferric pyrophosphates. Packed in 25-kg drums, it is used in the manufacture of products for infant nutrition.	

5	REASONS FOR CLASSIFICATION
<p>Heading 28.35 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, polyphosphates, whether or not chemically defined. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that subject to the exclusions mentioned in the introduction to this sub-Chapter, this heading includes metal phosphates and polyphosphates derived from the acids of heading 28.09, i.e., pyrophosphates (diphosphates), metal salts of pyrophosphoric acid (H₄P₂O₇).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2835.39.90, with a Most Favoured Nation (MFN) rate of duty of 1% 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 “A1”.</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>	
	  18-00530





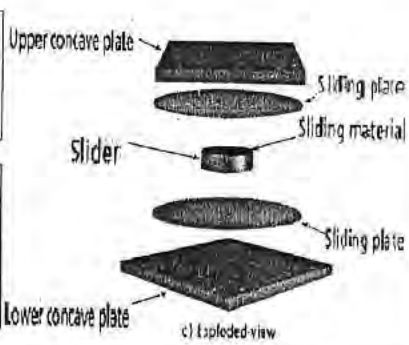
REPUBLIC OF THE PHILIPPINES

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 7308.90.99 MFN - 10% ad valorem PJEPA - Zero AJCEPA - Zero		18-492
		3	DATE ISSUED
			SEP 18 2018.

4	DESCRIPTION OF GOOD
	<p>“NS-SPHERICAL SLIDING BEARING (NS-SSB™)”</p> <p>Based on the brochure and material specifications submitted, subject article is a structural element consisting of a stainless-steel slider and sliding plates, and steel concave plates. Arranged as seen in the figure, subject article acts as a spherical bearing formed by a lubricated slider placed in-between two (2) sliding plates and two (2) concave plates. It is used in building foundations to isolate seismic motion and reduce earthquake movement.</p> <div style="display: flex; justify-content: space-around; align-items: flex-start;"> <div style="text-align: center;">  <p>a) Appearance</p> </div> <div style="text-align: center;">  <p>b) Interior</p> </div> <div style="text-align: center;">  <p>c) Exploded view</p> </div> </div>

5	REASONS FOR CLASSIFICATION
	<p>Heading 73.08 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers complete or incomplete metal structures, as well as parts of structures. For the purpose of this heading, these structures are characterised by the fact that once they are put in position, they generally remain in that position. They are usually made up from bars, rods, tubes, angles, shapes, sections, sheets, plates, wide flats including so-called universal plates, hoop, strip, forgings or castings, by riveting, bolting, welding, among others.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 7308.90.99, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem, and Philippines-Japan Economic Partnership Agreement (PJEPA) and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “JP” and “AJ”, respectively.</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.

FOR THE COMMISSION



Mari Lou P. Mendoza
MARILOU P. MENDOZA
 Chairperson

2018-10-007 P.4u



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 3002.90.00 MFN - 3% ad valorem		18-497
		3	DATE ISSUED
			SEP 18 2018

4 DESCRIPTION OF GOOD

“FREE FLOW™”

Based on the safety data sheet, technical specifications, and technical summary submitted, subject article is in the form of white, speckled-tan, opaque tablets. It is a blend of bacteria (*Pseudomonas fluorescens*, *Pseudomonas putida*, *Bacillus subtilis*, *Bacillus licheniformis*, *Bacillus thuringiensis*, *Bacillus amyloliquefaciens*, and *Bacillus simplex*) in a medium composed of dextrose, glucose, sodium bicarbonate, urea, and wheat shorts. Specially formulated for use with the BioAmp™ system, subject article is a biological product used in the treatment of industrial and institutional waste streams.



5 REASONS FOR CLASSIFICATION

Heading 30.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that these products include, among others, cultures of micro-organisms (excluding yeasts). These include ferments such as lactic ferments used in the preparation of milk derivatives (kephir, yogurt, lactic acid) and acetic ferments for making vinegar; moulds for the manufacture of penicillin and other antibiotics; and cultures of micro-organisms for technical purposes (e.g., for aiding plant growth).

In view thereof, subject article is classified under AHTN 2017 subheading 3002.90.00, 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



Republic of the Philippines
TARIFF COMMISSION



18-00501



REPUBLIC OF THE PHILIPPINES

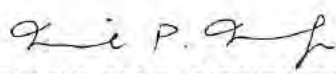


TARIFF COMMISSION

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		18-508
		3	DATE ISSUED
			SEP 18 2018

4	DESCRIPTION OF GOOD
	“BIOTRONIC® TOP LIQUID”
	<p>Based on the brochure, certificate of analysis, formulation manual, safety data sheet, and certificate of product registration from the Bureau of Animal Industry (BAI) submitted, subject article is a liquid acidifier consisting of acetic acid, formic acid, propionic acid, ammonium formate, flavouring compounds, and water. It is used to reduce intestinal infections during weaning periods, aids in balancing the lactic flora in the gut, enhances intestinal movement, controls growth of <i>Escherichia coli</i> and <i>Clostridium spp.</i> in swine, balances gastrointestinal microflora, and improves production performance in poultry. Packed in 10-kg, 20-kg, and 29-kg cans, subject article is added at a rate of 0.75 to 2 liters per ton of feeds for preservation and stabilization of finished feeds and at 0.75 to 1.5 liters per 1000 liters of liquid feeds for liquid feeding.</p>

5	REASONS FOR CLASSIFICATION
	<p>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 the heading includes, among others, 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 those which improve digestion and, more generally, ensure that the animal makes good use of the feeds and safeguard its health: vitamins or provitamins, amino-acids, antibiotics, coccidiostats, trace elements, emulsifiers, flavourings and appetisers, etc., and those designed to preserve the feeding stuffs (particularly the fatty components) until consumption by the animal: stabilisers, anti-oxidants, etc.</p> <p>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.</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 style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"> MARILOU P. MENDOZA Chairperson</p> <div style="display: flex; justify-content: space-around; align-items: center;">  <div style="text-align: center;">  Republic of the Philippines TARIFF COMMISSION 18-00502 </div> </div>



18-00502



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 ATIGA - Zero		18-509
		3	DATE ISSUED
			SEP 19 2018

4	DESCRIPTION OF GOOD
	“MYCOFIX® PLUS 5.0”
	<p>Based on the brochure, certificate of analysis, formulation manual, safety data sheet, and certificate of product registration from the Bureau of Animal Industry (BAI) submitted, subject article is a toxin binder composed of bentonite, diatomaceous earth, inactivated yeast, Biomin® MTV, phycophytic substances, FUMzyme®, Biomin® BBSH 797, and flavouring compounds. It is an all-in-one mycotoxin risk management solution to protect animals against mycotoxins and endotoxins through adsorption, biotransformation, and bioprotection. Packed in 25-kg plastic bags in corrugated cartons, subject article is added directly into the feed during mixing at a rate of 0.5 to 2 kilograms per metric ton of finished feed for pigs and poultry, and at 10 to 40+ grams per cow per day for dairy cattle, depending on the contamination level.</p>

5	REASONS FOR CLASSIFICATION
	<p>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 the heading includes, among others, 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 those which improve digestion and, more generally, ensure that the animal makes good use of the feeds and safeguard its health: vitamins or provitamins, amino-acids, antibiotics, coccidiostats, trace elements, emulsifiers, flavourings and appetisers, etc., and those designed to preserve the feeding stuffs (particularly the fatty components) until consumption by the animal: stabilisers, anti-oxidants, etc.</p> <p>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, 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></p> <p>MARILOU P. MENDOZA Chairperson</p>
	 12-00531



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2018-10-007 P-49



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 3002.90.00 MFN - 3% ad valorem ATIGA - Zero		18-510
		3	DATE ISSUED
			SEP 19 2018

4 DESCRIPTION OF GOOD

“POULTRYSTAR® SOL”

Based on the brochure, batch formulation, certificate of analysis, safety data sheet, and certificate of product registration from the Bureau of Animal Industry (BAI), subject article is a multi-strain probiotic powder mix containing live microorganisms and prebiotic fructooligosaccharides (FOS). It is to be dissolved in 1 liter drinking water at a rate of 20 g/ 1,000 birds/ day and 2 g/ 1,000 birds/ day. It is given in intermittent periods as a preventive measure to improve microbial balance. Packed in 300-g, 500-g, and 1-kg aluminium pouches, subject article is used to reduce the growth of harmful bacteria, maintains an ideal microflora in the gut, and improves growth and performance of poultry.

5 REASONS FOR CLASSIFICATION

Heading 30.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that these include, among others, cultures of micro-organisms for technical purposes (e.g., for aiding plant growth).

In view thereof, subject article is classified under AHTN 2017 subheading 3002.90.00, with a Most Favoured Nation (MFN) rate of duty of 3% 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

MARILOU P. MENDOZA
Chairperson



2018-10-007 P.50



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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.
			18-525
		3	DATE ISSUED
	AHTN 3920.30.92 MFN - 15% ad valorem ACFTA - 5% ad valorem		SEP 18 2018

4 DESCRIPTION OF GOOD

“BIAXIAL ORIENTED POLYSTYRENE (BOPS) SHEET”

Based on the declaration of product composition, certificate of analysis, material safety data sheet, packing list, and sample submitted, subject article is a clear, glossy, semi-rigid plastic sheet consisting predominantly of general purpose polystyrene with minimal amounts of silicone and anti-fog agent. It has a thickness and width ranging from 0.1-0.7 mm and 330-1500 mm, respectively. To be imported in rolls, subject article is to be used in the manufacture of transparent containers such as lids, trays, and foldable food containers.

5 REASONS FOR CLASSIFICATION

Heading 39.20 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers plates, sheets, film, foil and strip of plastics (which are not reinforced, laminated, supported or similarly combined with other materials), other than those of heading 39.18 or 39.19. This heading does not cover products which have been reinforced, laminated, supported or similarly combined with materials other than plastics (heading 39.21). For this purpose “similarly combined” must be combinations of plastics with materials, other than plastics, which enhance the strength of the plastic material (e.g., embedded metal mesh and woven glass fabric, as well as mineral fibres, whiskers and filaments). However, products made out of plastics compounded with fillers in the form of powders, granules, spheres or flakes are classified in this heading. Further, minor surface treatments such as coloration, printing, vacuum deposition of metal are not to be regarded as reinforcements or similar combinations for the purposes of this heading.

In view thereof, subject article is classified under AHTN 2017 subheading 3920.30.92, with a Most Favoured Nation (MFN) rate of duty of 15% 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



Mari Lou P. Mendoza
MARILOU P. MENDOZA
Chairperson

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2018-10-007 151



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 <p style="text-align: center;">AHTN 3002.90.00 MFN – 3% ad valorem PH-EFTA (CHE/LIE) – Zero</p>	2 TCC (AR) NO. <p style="text-align: center;">18-526</p> 3 DATE ISSUED <p style="text-align: center;">SEP 19 2018</p>
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4 | DESCRIPTION OF GOOD

“PROBIOTIC PREBLEND PP047 (5 kg)”

Based on the list of ingredients, certificate of manufacturing process, process flowchart, and specification report submitted, subject article is a culture powder of *Lactobacillus rhamnosus* in a maltodextrin carrier. It is in the form of creamy-white, free-flowing particles, free from lumps. Packed in boxes containing four (4) 5-kg packs, subject article is used as a raw material in the manufacture of products for infant nutrition.

5 | REASONS FOR CLASSIFICATION

Heading 30.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that these products include cultures of micro-organisms (excluding yeasts). These include ferments such as lactic ferments used in the preparation of milk derivatives (kephir, yogurt, lactic acid) and acetic ferments for making vinegar; moulds for the manufacture of penicillin and other antibiotics; and cultures of micro-organisms for technical purposes (e.g., for aiding plant growth).

In view thereof, subject article is classified under AHTN 2017 subheading 3002.90.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and Philippines-European Free Trade Association Free Trade Agreement (PH-EFTA FTA) rate of duty of zero for Switzerland and Liechtenstein, subject to the submission of an Origin Declaration.

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



2018-10-007 P.52



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 2918.15.90 MFN – 1% ad valorem ACFTA – Zero</p>		18-527
		3	DATE ISSUED
			SEP 19 2018

4	DESCRIPTION OF GOOD
	<p>“TRISODIUM CITRATE DIHYDRATE (25 kg)”</p> <p>Based on the ingredient declaration, process diagram, purchasing specifications, and sample submitted, subject article is a food-grade, colorless or white crystalline powder of trisodium citrate dihydrate, which is a tribasic salt of citric acid, derived from lemon or pineapple juice. Packed in 25-kg bags, subject article is used as a raw material in the manufacture of products for infant nutrition.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 29.18 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, carboxylic acids with alcohol function and their esters, salts and other derivatives. These contain both the alcohol function ($-CH_2OH$, $>CHOH$ or $\geq COH$) and the acid function ($-COOH$). These two functions may each react according to their own nature, hence as alcohols, these compounds may give ethers, esters and other derivatives, and as acids, they may form salts, esters, etc. The main alcohol acids include, among others, citric acid. Found in the free state of citrus fruit juices; also obtained from the fermentation of glucose or sucrose by some citromyces. Crystallises in large, colourless, transparent prisms or in crystalline, white, odourless powder. Used for preparing beverages, in the textile industry, in oenology, in medicine, in making citrates, among others.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2918.15.90, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, 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>

FOR THE COMMISSION



MariLou P. Mendoza
MARILOU P. MENDOZA
Chairperson

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2018-10-007 P.53



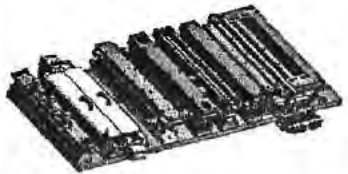
REPUBLIC OF THE PHILIPPINES

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 style="text-align: center;">AHTN 8207.30.00 MFN - 1% ad valorem</p>	2 TCC (AR) NO. <p style="text-align: center;">18-530</p> 3 DATE ISSUED <p style="text-align: center;">SEP 18 2018.</p>
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4 DESCRIPTION OF GOOD <p style="text-align: center;">“5-mm 60 ROWS DOUBLE PROGRESSION FIN DIE SET”</p> <p>Based on the technical specifications submitted, subject article is a tool die set that consists of die holder, drawing unit, edge trimming unit, piercing unit, collar/pilot unit, raised lance unit, rows cutting unit, mechanic feeder, and cutting unit. It is to be mounted onto the fin press machine and is used for stamping the aluminium sheets into finish fins with the required number of rows, fins per inch, and with or without lance/louvres, for use in the manufacture of parts for air-conditioning units.</p> <div style="text-align: right;">  </div>

5 REASONS FOR CLASSIFICATION <p>Heading 82.07 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers an important group of tools which are unsuitable for use independently, but are designed to be fitted, as the case may be, into, among others, machine-tools, of headings 84.57 to 84.65, or of heading 84.79 by reason of Note 7 to Chapter 84. The tools classified in this heading include, among others, tools for pressing, stamping or punching, including punches and dies for cold pressing or stamping of sheet metal; drop forging dies; perforating or cutting dies and punches for machine-tools.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8207.30.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>

FOR THE COMMISSION

Mari Lou P. Mendoza
MARILOU P. MENDOZA
 Chairperson



2018-10-007 9.54



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 8703.23.63 MFN - 30% ad valorem ACFTA - 30% ad valorem		18-533
		3	DATE ISSUED
			SEP 18 2018

4	DESCRIPTION OF GOOD															
	<p>“BAIC BJ40L+ A/T 2.3L GAS”</p> <p>Based on the product specifications submitted, subject article is a four-wheel-driven, completely built-up (CBU) sports utility vehicle (SUV). It has the following specifications:</p> <table border="1" style="margin: auto; border-collapse: collapse;"> <tr> <td style="width: 15%;">Engine</td> <td style="width: 35%;">Fuel</td> <td style="width: 50%;">Gasoline</td> </tr> <tr> <td></td> <td>Cylinder Capacity (cc)</td> <td style="text-align: center;">2,300</td> </tr> <tr> <td>Overall Dimensions (LxWxH) (mm)</td> <td colspan="2" style="text-align: center;">4,645 x 1,925 x 1,871</td> </tr> <tr> <td>Seating Capacity</td> <td colspan="2" style="text-align: center;">5</td> </tr> <tr> <td>Gross Vehicle Weight (kg)</td> <td colspan="2" style="text-align: center;">2,520</td> </tr> </table>	Engine	Fuel	Gasoline		Cylinder Capacity (cc)	2,300	Overall Dimensions (LxWxH) (mm)	4,645 x 1,925 x 1,871		Seating Capacity	5		Gross Vehicle Weight (kg)	2,520	
Engine	Fuel	Gasoline														
	Cylinder Capacity (cc)	2,300														
Overall Dimensions (LxWxH) (mm)	4,645 x 1,925 x 1,871															
Seating Capacity	5															
Gross Vehicle Weight (kg)	2,520															

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 8703.23.63, with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 30% 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> <p style="text-align: right; margin-top: 20px;">FOR THE COMMISSION</p> <p style="text-align: right; margin-top: 10px;"><i>Mari Lou P. Mendoza</i></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p> <div style="display: flex; justify-content: space-between; align-items: center; margin-top: 20px;"> <div style="text-align: center;"> <p>18-00505</p> </div> </div>

2018-10-007 7-55




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 8703.23.62 MFN - 30% ad valorem ACFTA - 30% ad valorem		18-534
		3	DATE ISSUED
			SEP 14 2018

4	DESCRIPTION OF GOOD															
	<p>“BAIC BJ40L+ M/T 2L GAS”</p> <p>Based on the product specifications submitted, subject article is a four-wheel-driven, completely built-up (CBU) sports utility vehicle (SUV). It has the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <tr> <td style="width: 15%;">Engine</td> <td style="width: 35%;">Fuel</td> <td style="width: 50%;">Gasoline</td> </tr> <tr> <td></td> <td>Cylinder Capacity (cc)</td> <td style="text-align: center;">2,000</td> </tr> <tr> <td>Overall Dimensions (LxWxH) (mm)</td> <td colspan="2" style="text-align: center;">4,645 x 1,925 x 1,871</td> </tr> <tr> <td>Seating Capacity</td> <td colspan="2" style="text-align: center;">5</td> </tr> <tr> <td>Gross Vehicle Weight (kg)</td> <td colspan="2" style="text-align: center;">2,480</td> </tr> </table> <div style="text-align: right; margin-top: 10px;">  </div>	Engine	Fuel	Gasoline		Cylinder Capacity (cc)	2,000	Overall Dimensions (LxWxH) (mm)	4,645 x 1,925 x 1,871		Seating Capacity	5		Gross Vehicle Weight (kg)	2,480	
Engine	Fuel	Gasoline														
	Cylinder Capacity (cc)	2,000														
Overall Dimensions (LxWxH) (mm)	4,645 x 1,925 x 1,871															
Seating Capacity	5															
Gross Vehicle Weight (kg)	2,480															

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 8703.23.62, with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 30% 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><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p> </div> <div style="display: flex; justify-content: space-around; margin-top: 20px;"> <div style="text-align: center;">  </div> <div style="text-align: center;">  <p>18-00494</p> </div> </div>

2018-10-007 P-54



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 3901.40.00 MFN - 3% ad valorem		18-549
		3	DATE ISSUED
			SEP 18 2018

4	DESCRIPTION OF GOOD
	“CYNPOL® LL6124”
	Based on the technical and safety data sheet submitted, subject article is a linear low density polyethylene (LLDPE) resin, containing by weight, less than 95% ethylene and 7-9% 1-hexene, with no slip and anti-block additives. It is in the form of a translucent/white solid having a melt flow index of 1.3 g/10 minutes at 190°C and a density of 924 kg/m ³ . Packed in 25-kg bags, subject article is used in the manufacture of blown film for industrial liners, heavy duty bags, trash bags, and freezer films.

5	REASONS FOR CLASSIFICATION
	<p>Note 4 to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that the expression “copolymers” covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.</p> <p>Furthermore, Note 6(b) to 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.</p> <p>Heading 39.01 of the AHTN 2017 covers polymers of ethylene, in primary forms.</p> <p>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.</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



Republic of the Philippines
TARIFF COMMISSION



18-00506

MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson

2018-10-007 P57



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 3901.40.00 MFN - 3% ad valorem		18-550
		3	DATE ISSUED
			SEP 18 2018

4	DESCRIPTION OF GOOD
	“CYNPOL® LL6220”
	<p>Based on the technical and safety data sheet submitted, subject article is a linear low density polyethylene (LLDPE) resin, containing by weight, less than 95% ethylene and 7-9% 1-hexene, with no slip and anti-block additives. It is in the form of a translucent/white solid having a melt flow index of 2.4 g/10 minutes at 190°C and a density of 920 kg/m³. Packed in 25-kg bags, subject article is used in the manufacture of cast film for stretch wraps and for laminated film applications.</p>

5	REASONS FOR CLASSIFICATION
	<p>Note 4 to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that the expression “copolymers” covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.</p> <p>Furthermore, Note 6(b) to 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.</p> <p>Heading 39.01 of the AHTN 2017 covers polymers of ethylene, in primary forms.</p> <p>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.</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

Mari Lou P. Mendoza
MARILOU P. MENDOZA
Chairperson



2018-10-007 P.58



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 3901.40.00 MFN - 3% ad valorem		18-551
		3	DATE ISSUED
			SEP 18 2018

4	DESCRIPTION OF GOOD
	“CYNPOL® LL6124H”
	Based on the technical and safety data sheet submitted, subject article is a linear low density polyethylene (LLDPE) resin, containing by weight, less than 95% ethylene and 7-9% 1-hexene, with slip and anti-block additives. It is in the form of a translucent/white solid having a melt flow index of 1.3 g/10 minutes at 190°C and a density of 926 kg/m ³ . Packed in 25-kg bags, subject article is used in the manufacture of blown film for industrial liners, heavy duty bags, trash bags, and freezer films.

5	REASONS FOR CLASSIFICATION
	<p>Note 4 to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that the expression “copolymers” covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.</p> <p>Furthermore, Note 6(b) to 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.</p> <p>Heading 39.01 of the AHTN 2017 covers polymers of ethylene, in primary forms.</p> <p>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.</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>



Republic of the Philippines
TARIFF COMMISSION



18-00520

2018-10-007 PM



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 2918.14.00 MFN – 1% ad valorem ACFTA – Zero		18-579
		3	DATE ISSUED
			SEP 19 2018

4	DESCRIPTION OF GOOD
	“CITRIC ACID ANHYDROUS (25 kg)”
	Based on the ingredient statement, list of process flow, and sample submitted, subject article is a 100% anhydrous citric acid derived from corn. It is in the form of white, free-flowing powder. Packed in 25-kg bags, subject article is used as a raw material in the manufacture of tea preparations.

5	REASONS FOR CLASSIFICATION
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Heading 29.18 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, carboxylic acids with alcohol function and their esters, salts and other derivatives. These contain both the alcohol function ($-\text{CH}_2\text{OH}$, $>\text{CHOH}$ or $\geq\text{COH}$) and the acid function ($-\text{COOH}$). These two functions may each react according to their own nature, hence as alcohols, these compounds may give ethers, esters and other derivatives, and as acids, they may form salts, esters, etc. The main alcohol acids include, among others, citric acid. Found in the free state of citrus fruit juices; also obtained from the fermentation of glucose or sucrose by some citromyces. Crystallises in large, colourless, transparent prisms or in crystalline, white, odourless powder. Used for preparing beverages, in the textile industry, in oenology, in medicine, in making citrates, among others.

In view thereof, subject article is classified under AHTN 2017 subheading 2918.14.00, with a Most Favoured Nation (MFN) rate of duty of 1% 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

2018-10-007 P.60



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 2106.90.98 MFN – 1% ad valorem ATIGA – Zero</p>			18-580
			3	DATE ISSUED
				SEP 19 2018

4 DESCRIPTION OF GOOD

“POWDER LEMON FLAVOR (20 kg)”

Based on the ingredient declaration, process flowchart, and sample submitted, subject article is a white free-flowing flavouring powder with characteristic aroma. It is composed of maltodextrin, natural flavouring substances, dextrose, gum arabic, nature-identical flavouring substance, and butylated hydroxyanisole. Packed in 20-kg boxes, subject article is used as a raw material in the manufacture of powdered juice drinks.

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 consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.).

In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.98, with a Most Favoured Nation (MFN) rate of duty of 1% 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



Republic of the Philippines
TARIFF COMMISSION



18-00536

2018-10-007 P-41



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 1901.90.39 MFN – 7% ad valorem ATIGA – Zero		18-589
		3	DATE ISSUED
			SEP 19 2018

4	DESCRIPTION OF GOOD
	<p>“ANLENE™ GOLD MOVEMAX™ WHITE COFFEE FLAVOR”</p> <p>Based on the ingredients list, finished product specifications, and sample submitted, subject article is a white coffee-flavoured powdered milk formula for adults. It is composed of milk powder, maltodextrin, whey powder, sucrose, coffee powder, calcium carbonate, caramel colour, collagen, flavours, soy lecithin, sucralose, vitamins, and minerals. Packed in 30-gram sachets and in 300-gram stand-up pouches, subject article is to be dissolved in water before consumption.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 19.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the preparations of this heading may be distinguished from the products of headings 04.01 to 04.04 in that they contain, in addition to natural milk constituents, other ingredients not permitted in the products of those earlier headings. Thus heading 19.01 includes, for example, preparations in powder or liquid form used as food suitable for infants or young children or for dietetic purposes and consisting of milk to which secondary ingredients (e.g., cereal groats, yeast) have been added.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 1901.90.39, 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>

FOR THE COMMISSION

MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson



2018-10-007 P.62



REPUBLIC OF THE PHILIPPINES

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

1 AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2 TCC (AR) NO.
AHTN 3002.15.00 MFN - 1% ad valorem ATIGA - Zero	18-590
	3 DATE ISSUED
	SEP 19 2018

4	DESCRIPTION OF GOOD
“TheraCIM™ (NIMOTUZUMAB)”	
<p>Based on the certificate of product registration from the Food and Drug Administration (FDA), material data sheet, and medical insert submitted, subject article is a recombinant humanized monoclonal antibody prescription drug. It is to be diluted in 250 ml of sodium chloride (0.9% solution) and administered intravenously within 60 minutes for adult patients and 30 minutes for pediatric/adolescent patients. Packed in vials containing 50 mg of nimotuzumab in 10 ml solution for injection, it is indicated for the treatment of glioma in adults and children and advanced Squamous Cell Carcinoma of the head and neck (SCCHN) with concurrent radiotherapy and chemoradiotherapy. Subject article is available in a box containing two (2) 10-ml glass vials and is to be refrigerated at 2 °C to 8 °C (36 °F to 46 °F).</p>	

5	REASONS FOR CLASSIFICATION
<p>Heading 30.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes. Products used for diagnostic or therapeutic purposes and for immunological tests are to be regarded as falling within this product group. They can be defined, among others, as monoclonal antibodies (MAB). These are specific immunoglobulins from selected and cloned hybridoma cells cultured in a culture medium or ascites.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3002.15.00 with a Most Favoured Nation (MFN) rate of duty of 1% 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>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>	
 18-00538	



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 3901.40.00 MFN - 3% ad valorem PJEPA - Zero AJCEPA - Zero		18-592
		3	DATE ISSUED
			SEP 18 2018

4 DESCRIPTION OF GOOD**“EVOLUE™ SP2530S”**

Based on the brochure, certificate of information for customs clearance, product specifications, and sample submitted, subject article is a metallocene catalyzed ethylene-alpha-olefin copolymer resin, containing by weight 80-95% ethylene and 5-20% alpha-olefin (1-hexene), without slip and anti-block additives. It is in the form of translucent white pellets having a melt flow index of 1.9 g/10 minutes at 190 °C and a density of 920 kg/m³. Packed in 25-kg polyethylene bags or 600-kg jumbo bags, subject article is used in extrusion molding applications such as cosmetic or personal care tubes.

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, and Philippines-Japan Economic Partnership Agreement (PJEPA) and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “JP” and “AJ”, respectively.

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


18-00521