

2017-05-033

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Republic of the Philippines  
Department of Finance  
**BUREAU OF CUSTOMS**

15 May 2017

MEMORANDUM:

TO : **All District and Sub-port Collectors  
All Chiefs, Formal Entry Division  
And Formal Entry Division Personnel**

RE : **Tariff Commission Circulars**

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization Act (Republic Act 10863), the Tariff Commission issued an Advance Rulings (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued from May 08-09, 2017, for various imported articles, and the same were submitted and reviewed by this Office, summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2012 AHTN CODE	RATE OF DUTY
17-086	"FETTPULVER SAM RSPO SG CREAMER"	1901.90.39	MFN – 7% Ad Valorem
17-096	"AQUAGEL® LUBRICATING GEL "	3006.70.00	MFN – 1% Ad Valorem
17-120	"ORIGINAL IRISH CREAM – ORIGINAL ICE CREAM FLAVOURED WITH THE TASTE OF BAILEYS, 500 ML TUBS"	2105.00.00	MFN – 10% Ad Valorem AANZFTA – Zero*
17-126	"LG MULTI-V 2 WAY CASSETTE INDOOR UNIT, MODEL NO. ARNU24GTLA2"	8415.90.19	MFN – 10% Ad Valorem AKFTA – Zero*

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

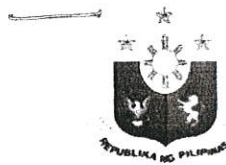
For your information and guidance and strict compliance.

**Atty. EDWARD JAMES A. DY BUCO**  
Deputy Commissioner  
Assessment and Operations Coordinating Group

cc: COMMISSIONER OF CUSTOMS

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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

10 May 2017



**COMMISSIONER NICANOR E. FAELDON**  
Bureau of Customs  
Port Area, Manila

Dear **Commissioner Faeldon**:

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863), this Commission is pleased to furnish your good Office with original copies of its Advance Rulings on Tariff Classification with TCC (AR) Nos. 17-086, 17-096, 17-120, and 17-126, together with their respective brochures/technical literature, issued from 08 to 09 May 2017.

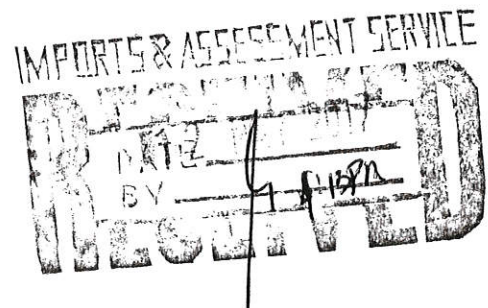
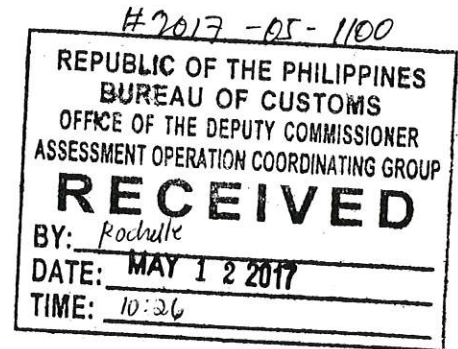
Thank you.

Very truly yours,

*MariLou P. Mendoza*  
**MARILOU P. MENDOZA**  
Chairperson

Encl: As stated.

cc: *The Secretary*  
Department of Finance  
Manila







REPUBLIC OF THE PHILIPPINES

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

1	<b>2012 AHTN CODE AND RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
	AHTN 1901.90.39 MFN - 7% ad valorem		17-086
		3	<b>DATE ISSUED</b>
			<b>MAY 09 2017</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“FETTPULVER SAM RSPO SG CREAMER”</b>
	<p>Based on the material safety data sheet, process flow, and certificate of analysis submitted, subject article is a powder composed of whey protein concentrate, maltodextrin, refined palm stearin, refined palm oil, lactose, wheat flour, stabilizer, acidifier, and emulsifier. Packed in 25 kg multilayer paper bags, subject article is used as creamer for soups, sauces, and ready meals.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 19.01 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) 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 (ENs) 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.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 1901.90.39, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.</p>
	<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	  17-00124





REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>2012 AHTN CODE AND RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3006.70.00 MFN - 1% ad valorem		17-096
		<b>3</b>	<b>DATE ISSUED</b>
			<b>MAY 08 2017</b>

**4 DESCRIPTION OF GOOD****“Aquagel® Lubricating Gel”**

Based on the information and sample submitted, subject article is a clear, water-soluble gel preparation consisting of reverse osmosis (RO) water, polymer, humectant, and preservatives (propyl paraben and methyl paraben in bacteriostatic concentration). It is an all-purpose lubricating gel for medical procedures (ultrasound, among others) and for personal use. Subject article is available in a 5 oz tube with flip-cap and in a half gallon plastic bottle with pump.

**5 REASONS FOR CLASSIFICATION**

Heading 30.06 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers pharmaceutical goods specified in Note 4 to this Chapter. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers, among others, gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments. These preparations usually contain polyhydric alcohols (glycerol, propylene glycol, etc.), water and a thickener. They are generally used as a lubricant between parts of the body during physical examination (e.g., vaginal lubrication) or between the parts of the body and the surgeon's hands, gloves or medical instruments, for medical or veterinary purposes. They are also used as a coupling agent between the body and medical instruments (e.g., electrocardiograph, ultrasound scanner).

In view thereof, subject article is classified under 2012 AHTN subheading 3006.70.00 with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

FOR THE COMMISSION

*MariLou P. Mendoza*  
**MARILOU P. MENDOZA**  
 Chairperson



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REPUBLIC OF THE PHILIPPINES

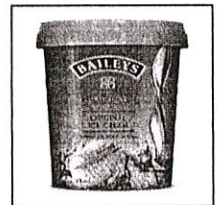
TARIFF COMMISSION



ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>2012 AHTN CODE AND RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 2105.00.00</b> <b>MFN - 10% ad valorem</b> <b>AANZFTA - Zero</b>		<b>17-120</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>MAY 09 2017</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“ORIGINAL IRISH CREAM – ORIGINAL ICE CREAM FLAVOURED WITH THE TASTE OF BAILEYS, 500 ML TUBS”</b></p> <p>Based on the brochure submitted, process flowchart and certificate of analysis, subject article is a creamy beige ice cream containing fresh milk and cream, liquid sugar, baileys concentrate, maltodextrin, milk solids, emulsifier, thickeners, and natural colour with baileys flavoured sauce consisting of water, sugar, glucose syrup, milk, natural flavor, thickeners, and colours. It is packed in a carton of 6 x 500 ml recyclable plastic tubs and sealed with a plastic lid.</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 21.05 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers ice cream and other edible ice, whether or not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers ice cream, which is usually prepared with a basis of milk or cream, and other edible ice (e.g., sherbet, iced lollipops), whether or not containing cocoa in any proportion.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 2105.00.00 with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AANZ”.</p>
	<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	  17-00125



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REPUBLIC OF THE PHILIPPINES




TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>2012 AHTN CODE AND RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8415.90.19</b> <b>MFN - 10% ad valorem</b> <b>AKFTA - Zero</b>		<b>17-126</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>MAY 09 2017</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“LG Multi-V 2 Way Cassette Indoor Unit, Model No. ARNU24GTLA2”</b></p> <p>Based on the brochure submitted, subject article is an indoor unit of an air conditioning machine consisting of an evaporator, blower, valve and accessories. It measures 830 mm x 225 mm x 550 mm (W x H x D), weighs 22 kg, and is rated at 7.1 kW cooling capacity. It is to be connected to an outdoor unit of a split system air conditioning unit.</p> 

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 84.15 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. The heading includes parts, wherein in accordance with the provisions of Note 2 (b) to Section XVI, include separately presented indoor units and outdoor units for split-system air conditioning machines of this heading. Subheading 8415.90 includes both indoor and outdoor units for split-system air conditioning machines of subheading 8415.10 when presented separately. The units are designed to be connected by electrical wiring and copper tubing through which refrigerant passes between the indoor and outdoor units.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 8415.90.19 with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and ASEAN Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AK”.</p>
	<p>FOR THE COMMISSION</p>  <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	  <p>17-00126</p>