



Republic of the Philippines
Department of Finance
BUREAU OF CUSTOMS
1099 Manila

December 10, 2018

CUSTOMS MEMORANDUM CIRCULAR

NO. 269-2018

To: All District/Port Collectors
All Deputy Collectors for Passenger Operations
All Chiefs, Arrival and Departure Divisions/Equivalent Units
And Others Concerned

Subject: Tariff Commission Dispute Rulings 2018

Attached is the letter dated November 28, 2018 from Marilou P. Mendoza, Chairperson of the Tariff Commission furnishing copies of their Dispute Rulings issued for 2018.

For your information and guidance.

For record purposes, please confirm the dissemination of this circular throughout your offices within fifteen (15) days from receipt hereof.


REY LEONARDO B. GUERRERO
Commissioner

DEC 13 2018

 Bureau of Customs
REY LEONARDO B. GUERRERO
Commissioner
18-01188



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TCOC Ref. No. 18-125

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

IMPORTS ASSESSMENT SERVICE
RECEIVED
By: _____
Date: 12/6
Time: 3:15 PM
Control No: 2018-12-098

28 November 2018

GENERAL REY LEONARDO B. GUERRERO

Commissioner
Bureau of Customs
G/F OCOM Building
16th Street, Gate 3
Port Area, Manila 1099

BUREAU OF CUSTOMS
OFFICE OF THE COMMISSIONER
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Office of the Commissioner
Incoming Document No.
18-24678

Dear **Commissioner Guerrero**:

Section 1100 (Classification Ruling) of Republic Act (RA) No. 10863, otherwise known as the Customs Modernization and Tariff Act (CMTA), provides that:

“x x x

When a declared tariff classification of goods, not subject of a pending application for advance ruling, is in dispute, the importer, exporter, or the Bureau shall submit the matter to the Commission for a ruling, without prejudice to the application of Section 1106 of this Act on “protest”; *Provided*, That such rulings of the Commission on commodity classification shall be binding upon the Bureau, unless the Secretary of Finance shall rule otherwise.”

On 17 October 2018, this Commission issued Commission Order 2018-01 on the “Rules of Procedure on Disputes Involving Tariff Classification.” The Order took effect on 3 November 2018 and is attached for easy reference.

The Commission is hereby furnishing your good Office with copies of its Dispute Rulings issued in 2018 to date:

| REFERENCE NO./TCC (DR) NO. | COMMODITY | IMPORT ENTRY NO./PORT |
|----------------------------|---|-------------------------|
| 17-2384 | OM3 2-F 1.66MM PATCHCORD RISER LC-LC DUPLEX AQUA 7M (FX2ERLNLNSNM007) | C-189502, NAIA |
| 17-2211 | 56-002 OPEN FRAME 15”, 1920 x 1080 | C-168679, NAIA |
| 17-2471 | 1100 KW ELECTRIC FOOD CARTS | C-15268, PORT OF MANILA |

#0018-12-6608
REPUBLIC OF THE PHILIPPINES
BUREAU OF CUSTOMS
OFFICE OF THE COMMISSIONER
ASSESSMENT OPERATION COORDINATING CENTER
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DENNIS R.
DATE: DEC 05 2018
TIME: 11:40am

| REFERENCE NO./TCC (DR) NO. | COMMODITY | IMPORT ENTRY NO./PORT |
|----------------------------|----------------------------|-----------------------|
| 18-007 | WELLMUNE SOLUBLE | C-32052, NAIA |
| 18-008 | ODOUR CONTROL SYSTEM | C-71563, MICP |
| 18-009 | GKD PROCESS/PRESS BELT | C-40814, NAIA |
| 18-011 | EN-HANCE™ BHT DRY | C-73919, MICP |
| 18-015 | ECOGEN® | C-101007, NAIA |
| 18-018 | PROBE 3PN | C-102940, NAIA |
| 18-017 | SEL-2523 ANNUNCIATOR PANEL | C-100598, NAIA |
| 18-026 | BERNDORF BAND CARBON STEEL | C-142010, NAIA |

Thank you.

Very truly yours,



MARILOU P. MENDOZA
Chairperson



Attachments: as stated.



Isabel
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Ma. Isabel M. de Guzman

MA. ISABEL M. DE GUZMAN

Records Officer III

Tariff Commission 11/28/18

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

COMMISSION ORDER NO. 2018 - 01

SUBJECT: RULES OF PROCEDURE ON DISPUTES INVOLVING TARIFF CLASSIFICATION

This Commission Order (Order) establishes the procedure for a Dispute Ruling system on tariff classification involving imported and exported goods pursuant to Chapter 1 of Title XI of Republic Act No. 10863 or the Customs Modernization and Tariff Act (CMTA), consistent with Philippine commitments under the World Trade Organization's (WTO) Agreement on Trade Facilitation, the ASEAN Trade in Goods Agreement (ATIGA), the World Customs Organization's (WCO) Harmonized System Convention, the Revised Kyoto Convention, and other relevant international trade agreements.

Section 1. Scope.

This covers the administrative remedies and procedures in the final determination by the Tariff Commission (Commission) of disputes involving tariff classification under Chapter 1, Title XI of the CMTA.

Section 2. Objectives.

- 2.1 To provide rulings on goods with disputed tariff classification endorsed by the Bureau of Customs (BOC) or filed by the importer or exporter.
- 2.2 To establish a Tariff Classification Dispute Ruling system that is in line with the standards set out in the Revised Kyoto Convention, the WTO Agreement on Trade Facilitation, the ATIGA, the WCO Harmonized System Convention, other relevant international trade agreements, relevant Philippine laws, and international best customs practices.
- 2.3 To increase the level of stakeholders' compliance through an informed customs compliance regime.

Section 3. Definition of Terms.

- 3.1 **Advance Ruling on Tariff Classification** – an official written decision issued by the Commission which provides the importer or exporter with the appropriate tariff classification of goods under the ASEAN Harmonized Tariff Nomenclature (AHTN) prior to importation or exportation.
- 3.2 **ASEAN Harmonized Tariff Nomenclature (AHTN)** – an eight-digit commodity nomenclature adopted by the ASEAN Member States to harmonize their tariff nomenclatures at the eight-digit level. It adheres to the six-digit commodity classification code of the Harmonized Commodity Description and Coding

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**Records Officer III
 Tariff Commission**

11/28/18

System of the WCO but adds two digits, with corresponding commodity descriptions, that represent ASEAN subheadings.

- 3.3 **Authorized Representative** – a natural or juridical person duly authorized by an importer/exporter in writing to process its request for a Tariff Classification Dispute Ruling.
- 3.4 **BOC Single Administrative Document (SAD)** – form used for customs declaration or goods declaration.
- 3.5 **Exportation** – refers to the act, documentation and process of bringing goods out of Philippine territory.
- 3.6 **Exporter** – natural or juridical person who brings goods out of the Philippines.
- 3.7 **Filing Fee** – a non-refundable amount assessed by the Commission to be paid by the importer or exporter or his/her Authorized Representative to cover the reasonable cost of service rendered for the issuance of a Tariff Classification Dispute Ruling.
- 3.8 **Goods** – refer to articles, wares, merchandise and any other items which are subject to importation or exportation.
- 3.9 **Importation** – refers to the act of bringing in goods from a foreign territory including free zones into Philippine customs territory, whether for consumption, warehousing, or admission.
- 3.10 **Importer** – a natural or juridical person who brings in goods to the Philippine customs territory, whether for consumption, warehousing or admission.
- 3.11 **Legal Research Fund Fee** – refers to the additional amount of one percent (1%) of the filing fee imposed but not lower than Ten Pesos (Php 10.00) to be collected from applicants/petitioners as required under Presidential Decree No. 1856, s. 1982.
- 3.12 **Parties** – refer to the importer or exporter or BOC who are in dispute over the classification of goods.
- 3.13 **Tariff Classification** – refers to the act or process of determining the subheading in the AHTN to which goods appropriately belong in accordance with Sections 1610 and 1611 of the CMTA.
- 3.14 **Tariff Classification Dispute** – refers to a situation or case when a declared tariff classification of goods, not subject of a pending application for advance ruling, is in dispute because the BOC has a different classification or the tariff

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11/28/18

classification for the subject goods is considered difficult or highly technical by the BOC.

3.15 Tariff Classification Dispute Ruling – an official written decision issued by the Commission on the disputed tariff classification which provides the importer, exporter or the BOC with the appropriate classification of goods under the AHTN during importation or exportation.

Section 4. Initiation of Tariff Classification Dispute.

A dispute on tariff classification, not subject of a pending application for advance ruling, can be initiated through the following:

- a. endorsement from BOC in the case of difficult or highly technical questions on tariff classification, as determined by BOC; or
- b. filing of case by the importer or exporter when BOC has a different tariff classification.

In either case, the importer or exporter or the BOC shall submit the following documentary requirements:

- a. letter-endorsement, or ruling or assessment reflecting the tariff classification made by the BOC;
- b. filled-out form prescribed by the Commission (for importer or exporter only);
- c. product description, brochures, technical specifications;
- d. pictures of products and/or samples, as may be appropriate;
- e. BOC SAD; and
- f. affidavit or certification under oath that the goods are not subject of a pending application for advance ruling (for importer or exporter only).

Section 5. Fees.

Pursuant to the Commission's relevant Administrative Orders, the importer or exporter, upon filing of the case, shall pay the following:

- a. filing fee;
- b. Legal Research Fund fee; and
- c. other fees, as may be prescribed by the Commission

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Tariff Commission 11/28/18

Failure to pay the fees shall cause the non-acceptance of the case.

Section 6. Evaluation of Cases Endorsed by BOC.

- 6.1 Within seven (7) working days from receipt of the case, the Commission shall notify the importer or exporter and, if it deems appropriate, require him/her to submit additional information and/or allow on-site verification to determine the proper tariff classification of the subject goods.
- 6.2 Within ten (10) working days from receipt of notice, the importer or exporter shall submit additional information and/or allow on-site verification.

Section 7. Evaluation of Cases Filed by an Importer or Exporter.

- 7.1 Within seven (7) working days from receipt of the case, the Commission shall, if it deems appropriate, require the importer or exporter to submit additional information and/or allow on-site verification to determine the proper tariff classification of the subject goods.
- 7.2 Within ten (10) working days from receipt of notice, the importer or exporter shall submit additional information and/or allow on-site verification.
- 7.3 Within five (5) working days from receipt of the case, or receipt of additional information, or conduct of on-site verification, the Commission shall notify the BOC that a tariff classification dispute is filed before it and request comments.
- 7.4 Within ten (10) working days from receipt of the notice and the records of the case, the BOC may file a comment or submit any additional explanation or documents to justify its findings.

Section 8. Conduct of Hearing.

The Commission, if it deems necessary, shall conduct a hearing to clarify facts necessary to resolve the pending dispute on tariff classification. The Commission shall accordingly notify the Parties of the time and date of the scheduled hearing.

The hearing shall be summary and fact-finding in nature and shall be presided by a hearing officer designated by the Commission.

Section 9. Issuance of Tariff Classification Dispute Ruling.

Within twenty (20) working days from receipt of all required information or documents or the termination of the hearing, the Commission shall issue the appropriate ruling on the dispute furnishing the importer or exporter, BOC, and the Secretary of Finance their respective copy thereof. Depending on the complexity of the case, said period

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Tariff Commission

11/28/18

may be extended for another twenty (20) working days upon prior notice to the importer/exporter and BOC.

Pursuant to Paragraph 2, Section 1100 of the CMTA, tariff classification rulings of the Commission shall be binding upon the BOC, unless the Secretary shall rule otherwise.

Section 10. Grounds for Dismissal for Cases Filed by an Importer or Exporter.

The Commission may dismiss cases in any of the following circumstances:

- a. when the importer or exporter fails to provide any additional information requested within the reasonable period required by the Commission;
- b. the importer or exporter did not allow the Commission to conduct on-site verification;
- c. misrepresentation; or
- d. noncompliance with these Rules or any Order of the Commission.

Section 11. Motion for Reconsideration.

The importer or exporter aggrieved by the ruling of the Commission may file a motion for reconsideration within fifteen (15) days from receipt of the ruling on the ground of mistake of fact and excusable negligence or newly discovered evidence or information not discovered during the proceedings that if presented may alter the result of the Dispute Ruling.

Only one (1) motion for reconsideration is allowed.

Section 12. Appeal.

Within fifteen (15) days from receipt of the Order denying the motion for reconsideration, an appeal may be filed by the importer/exporter before the Secretary of Finance.¹

Section 13. Finality of the Ruling.

Unless a motion for reconsideration or an appeal is made in the manner and period prescribed herein, the ruling of the Commission shall be final and executory.

In accordance with Section 1100 of the CMTA, rulings of the Commission on commodity classification shall be binding upon the Bureau, unless the Secretary of Finance shall rule otherwise.

¹ Section 1100, Chapter 1, Title XI, CMTA.

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MA. ISABEL M. DE GUZMAN
Records Officer III
Tariff Commission 11/28/18

Section 14. Publication.

The Commission shall publish its rulings on its website and deposit a copy of the same in its Records Unit.

Section 15. Confidentiality.

The confidentiality of any and all documents and information shall be duly respected in the conduct of the proceedings. No confidential information shall be disclosed unless otherwise ordered by competent courts or upon waiver or consent of the rights holder thereof.

Section 16. Separability Clause.

If any part of this Order is declared unconstitutional or contrary to existing laws and government policies, the other parts not so declared shall remain in full force and effect.

Section 17. Repealing Clause.

All previously issued Commission Orders and other rules and regulations which are inconsistent with this Order are hereby repealed and/or modified accordingly.

Section 18. Effectivity.

This Order shall take effect fifteen (15) days after its complete publication in the Official Gazette or in a newspaper of general circulation.

The Office of National Administrative Register of the UP Law Center shall be provided three (3) certified copies of this Order.

MariLou P. Mendoza
MARILOU P. MENDOZA
Chairperson

Allan B. Gepty
ALLAN B. GEPTY
Commissioner

Ernesto L. Albano
ERNESTO L. ALBANO
Commissioner

Date Approved: OCT 17 2018



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

Ref. No. 17-2384

16 January 2018

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Ma. Isabel M de Guzman

MA. ISABEL M. DE GUZMAN

Records Officer III

Tariff Commission

11/28/18

MR. EDMON S. DEL SOCORRO

Hinode Logistics Phils. Inc.

Email: esdsocorro@hlpi.com.ph

SUBJECT: Tariff classification of "OM3 2-F 1.66MM PATCHCORD RISER LC-LC DUPLEX AQUA 7M (FX2ERLNLNSNM007)" imported from Singapore, processed under Entry No. C-189502, NAIA

Dear Mr. Del Socorro:

This has reference to your email dated 08 December 2017 requesting this Commission for the proper tariff classification of the above subject article.

Based on the brochure and commercial invoice provided to this Commission, subject article is a 7-meter long, multimode fibre optic cable fitted with connectors on its ends. It is designed for interconnecting and cross-connecting devices and equipment in entrance facilities, telecommunications rooms, and data centers to the pre-terminated cassettes in main, horizontal and equipment distribution areas.

As such, subject article is classifiable under subheading 8544.70.90 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017, with a Most Favoured Nation (MFN) rate of duty of zero.

Thank you.

Very truly yours,

MariLou P. Mendoza

MARILOU P. MENDOZA

Chairperson



Atty. Vincent Philip C. Masdoni BOC - NAIA

cc: ✓ **MR. RAMON J. ANQUILAN**
District Collector, Bureau of Customs
BOC Building, Mendoza Avenue
NAIA, Pasay City
Fax Nos. 879-6003 / 832-3421 / 832-3035

RECEIVED
JAN 22 2018
10:50 AM
OFFICE OF THE DISTRICT COLLECTOR
Time: _____



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

Ref. Nos. 17-2211 and 17-2275

18 January 2018

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MS. RAZEL B. TEMPLONUEVO
KPI Elevators, Inc.
25th Floor BDO Equitable Tower
8751 Paseo de Roxas, Makati City
Email: razel.bagorio@kone.com

Ma. Isabel M de Guzman

MA. ISABEL M. DE GUZMAN

Records Officer III

Tariff Commission

11/28/18

SUBJECT: Tariff classification of "OF-156-002 OPEN FRAME 15", 1920 x 1080" imported from Singapore, processed under Entry No. C-168679, NAIA

Dear **Ms. Templonuevo**:

This has reference to the letter dated 03 November 2017 from Ms. Leticia Jimenez, in behalf of your company, requesting this Commission for the proper tariff classification of the above subject article.

Based on the brochure and technical specifications provided to this Commission, subject article is a 15.6" open frame screen for multimedia usage. It can display elevator position (floor level), 2D/3D elevator directional arrow (up/down), local or streamed video, and static or scrolling announcements and notices. Its application is not only limited to elevators; it can also be used in a variety of settings such as lobbies, hallways, and entrance foyers.

As such, subject article is classifiable under ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 subheading 8528.52.00B with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "D".

Thank you.

Very truly yours,

Marilou P. Mendoza

MARILOU P. MENDOZA
Chairperson



cc: **MR. RAMON J. ANQUILAN**
District Collector, Bureau of Customs
BOC Building, Mendoza Avenue
NAIA, Pasay City
Fax No. 879-6003/832-3421/832-3035

MS. LETICIA D. JIMENEZ
3/F Pair-Pags Center, NAIA Compound
Ninoy Aquino Avenue, Pasay City
Tel. No. 853-9447 / Fax No. 853-9448



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Ma. Isabel M. de Guzman

MA. ISABEL M. DE GUZMAN

Records Officer III

Tariff Commission 11/28/18

Ref. No. 17-2471

12 February 2018

MR. REINHARD C. SANCHEZ/ISRAEL C. NOMBRADO

Buñag & Associates Law Office

Suite A & B, 10th Floor, Strata 100 Bldg.

F. Ortigas Jr. Rd., Ortigas Center

Pasig City

Email: attyreinhardsanchez@gmail.com ; karlty.114@gmail.com

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FEB 2018

Joshua Hernandez

SUBJECT: Ruling on the Tariff Classification of "1100 kW Electric Food Carts", consigned to CPT Central Corporation, imported from China and processed under Import Entry No. C-15268

Dear **Sirs**:

This refers to the tariff classification of subject articles which you referred to this Commission for appropriate ruling *via* letter dated 22 December 2017.

We have taken note of the fact that the above-mentioned articles have already been lodged with the Bureau of Customs (BOC), Port of Manila, per Import Entry No. C-15268, and since there is a disagreement as to the tariff classification, we consider your submission as a dispute. Thus, on 25 January 2018, we required the BOC District Collector to file his comment within five (5) days from receipt thereof. However, after the lapse of the given period, the BOC failed to submit any comment to controvert your submission.

Based on due examination of the documents and information submitted, subject articles are electrically-powered tricycles, with specially constructed or adapted cab, equipped with various devices (e.g., sink, cooking stoves, etc.) for food service purpose.

Heading 87.05 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a range of motor vehicles, specially constructed or adapted, equipped with various devices that enable them to perform certain non-transport functions, i.e., the primary purpose of a vehicle of this heading is not the transport of persons or goods. The heading includes, among others, field kitchens.

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MA. ISABEL M. DE GUZMAN
Records Officer III
Tariff Commission 11/28/18

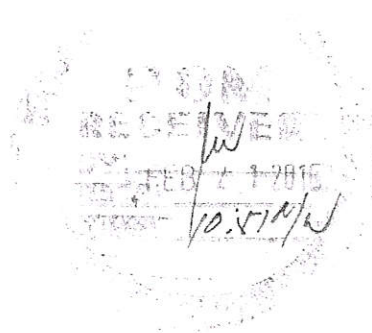
Accordingly, subject articles are classifiable under AHTN 2017 subheading 8705.90.90 with a Most Favoured Nation (MFN) rate of duty of 3% *ad valorem* and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E".

This is for compliance by the BOC pursuant to Section 1100 of Republic Act No. 10863 otherwise known as the Customs Modernization and Tariff Act (CMTA).

Very truly yours,

MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson



cc: Atty. VENER S. BAQUIRAN
District Collector
Bureau of Customs
Port of Manila
Tel. No.: 526 6652



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MA. ISABEL M. DE GUZMAN

TARIFF COMMISSION

Records Officer III

Tariff Commission

TCC (DR) No. 18-007

03 May 2018

MICHAEL BONDOLTO

MS. SHIELA K. NALUZ

Supply Chain Manager

Euro Chemicals Inc.

Lot 2 Arty II Subd.

Corner Road 1, Mindanao Avenue

Quezon City

SUBJECT: RULING ON THE TARIFF CLASSIFICATION OF "WELLMUNE SOLUBLE" IMPORTED FROM THE UNITED STATES OF AMERICA AND PROCESSED UNDER IMPORT ENTRY NO. C-32052

Dear **Ms. Naluz**:

This refers to the tariff classification of subject article which you referred to this Commission for appropriate ruling *via* letter dated 26 March 2018.

We have taken note of the fact that the above-mentioned article has already been lodged with the Bureau of Customs (BOC), NAIA, per Import Entry No. C-32052 and since there is a disagreement as to the tariff classification, we consider your submission as a dispute. Thus, on 16 April 2018, we required the BOC District Collector to file his comment within five (5) days from receipt thereof. However, after the lapse of the given period, the BOC failed to submit any comment to controvert your submission.

Based on due examination of the documents and information submitted, subject article is a 100% beta D-glucan (gluco polysaccharide) in the form of soluble powder. It is extracted from the cell wall of a proprietary strain of baker's yeast. Packed in 10 kg cartons, it is used as health ingredient for natural food, beverages and supplements to help strengthen the immune system.

Heading 39.13 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms. The pertinent Harmonized System (HS) Explanatory Notes state that the heading covers natural or modified natural polymers.

Accordingly, subject article is classifiable under subheading 3913.90.90 of the AHTN 2017 with a Most Favoured Nation (MFN) rate of duty of 3% *ad valorem*.

Ma. Isabel M. de Guzman

MA. ISABEL M. DE GUZMAN

Records Officer III

Tariff Commission

11/28/19

This is for compliance by the BOC pursuant to Section 1100 of Republic Act No. 10863, otherwise known as the Customs Modernization and Tariff Act (CMTA).

Very truly yours,

MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson



✓ cc:

MS. CARMELITA M. TALAVERA
District Collector
Bureau of Customs
BOC Building, Mendocino Avenue
NAIA, Pasay City

BOC - NAIA
RECEIVED
MAY 09 2018
Real
OFFICE OF THE DISTRICT COLLECTOR
Time: _____



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Ma. Isabel M. de Guzman

MA. ISABEL M. DE GUZMAN

Records Officer III

Tariff Commission 11/28/18

REPUBLIC OF THE PHILIPPINES

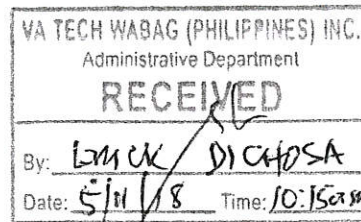
TARIFF COMMISSION

TCC (DR) No. 18-008

9 May 2018

MR. ENRIQUE DICHOSA

Procurement Officer
VA Tech WABAG (Philippines) Inc.
7th floor Peninsula Court Building
8735 Paseo de Roxas
Makati City 1209
Tel. No.: (02) 844-6979
Email: info@wabag.ph



SUBJECT: TARIFF CLASSIFICATION OF "ODOUR CONTROL SYSTEM" IMPORTED FROM GERMANY AND PROCESSED UNDER IMPORT ENTRY NO. C-71563, MICP

Dear **Mr. Dichosa**:

This refers to the tariff classification of subject article which you referred to this Commission for appropriate ruling *via* a letter dated 26 March 2018.

We have taken note of the fact that the above-mentioned article has already been lodged with the Bureau of Customs (BOC), Manila International Container Port (MICP), per Import Entry No. C-71563 and since there is a disagreement as to the tariff classification, we consider your submission as a dispute. Thus, on 25 April 2018, we required the BOC District Collector to file his comment within five (5) days from receipt thereof. However, after the lapse of the given period, the BOC failed to submit any comment to controvert your submission.

Based on due examination of the brochure, mechanical drawings, and packing list submitted, subject article is an essentially complete gas purifying system designed for treating odorous gases such as those coming from sewage treatment plants. Its essential character is imparted by the biotrickling filter, a device which combines the biofilter and bioscrubber processes for purifying waste gas.

Heading 84.21 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, filtering or purifying machinery and apparatus for liquids or gases. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, filtering or purifying machinery and apparatus for liquids or gases, other than, e.g., filter funnels, milk strainers, strainers for filtering paints. In general, filtering machinery and plants of this heading are of two distinct types according to whether they are intended for

MA. ISABEL M. DE GUZMAN
Records Officer III
Tariff Commission 11/28/18

liquids or gases. Filtering or purifying machinery, etc., for gases are gas filters and purifiers used to separate solid or liquid particles from gases, either to recover products of value (e.g., coal dust, metallic particles, etc., recovered from furnace flue gases), or to eliminate harmful materials (e.g., dust extraction, removal of tar, etc., from gases or smoke fumes, removal of oil from steam engine vapours). They include, among others, gas scrubbers or absorption towers. These are used for purifying producer gas, coal gas, etc. and consist of tall metal columns containing coke or other fillings, fitted at the top with water sprays.

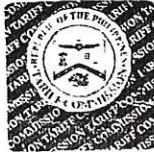
Accordingly, subject article is classifiable under AHTN 2017 subheading 8421.39.20 with a Most Favoured Nation (MFN) rate of duty of 1% *ad valorem*.

This is for compliance by the BOC pursuant to Section 1100 of Republic Act No. 10863, otherwise known as the Customs Modernization and Tariff Act (CMTA).

Thank you.

Very truly yours,

MariLou P. Mendoza
MARILOU P. MENDOZA
Chairperson



cc: MS. MARITESS T. MARTIN
District Collector
Bureau of Customs
Manila International Container Port (MICP)
North Harbor, Manila



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Ma. Isabel M de Guzman

MA. ISABEL M. DE GUZMAN

Records Officer III

Tariff Commission 11/28/18

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

TCC (DR) No. 18-009

18 May 2018

MS. EVELYN M. SORIANO

Admin and Finance Head
 Bauer International Phils., Inc.
 2nd Flr. Regalia Park Tower
 150 P. Tuazon St. cor. EDSA
 Cubao, Quezon City
 Tel. No. 912 3177 / Fax No. 912 494
 Email: info@bauerphils.com.ph

SUBJECT: TARIFF CLASSIFICATION OF "GKD PROCESS/PRESS BELT" CONSIGNED TO BAUER INTERNATIONAL PHILIPPINES, INC. AND PROCESSED UNDER IMPORT ENTRY NO. C-40814, NAIA.

Dear **Ms. Soriano**:

This refers to the tariff classification of subject article which was referred to this Commission for appropriate ruling *via* email dated 27 March 2018.

We have taken note of the fact that the above-mentioned article has already been lodged with the Bureau of Customs (BOC), Ninoy Aquino International Airport, per Import Entry No. C-40814 and since there is a disagreement as to the tariff classification, we consider your submission as a dispute. Thus, on 26 April 2018, we required the BOC District Collector to file her comment within five (5) days from receipt thereof. However, after the lapse of the given period, the BOC failed to submit any comment to controvert your submission.

Based on due examination of the documents and information submitted, subject article is a woven fabric made from polyester. It has the following specifications:

| Process Belt Type 8065 | |
|--|---------|
| Diameter of warp wire (mm) | 0.50 |
| Diameter of weft wire (mm) | 0.70 |
| Weave pattern | 6/2 |
| Mesh opening (µm) | 300 |
| Thickness of mesh (mm) | 1.75 |
| Weight of mesh (kg/m²) | 1.36 |
| Width (m) | up to 8 |

Subject article is to be imported in rolls and to be connected *via* flat pad seams prior to installation in sludge dewatering and drying machines.

Ma. Isabel M de Guzman

MA. ISABEL M. DE GUZMAN

Records Officer III

Tariff Commission

11/28/18

Heading 59.11 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers textile products and articles, for technical uses, specified in Note 7 to this Chapter. The pertinent Harmonized System (HS) Explanatory Notes state that textile products and articles of this heading present characteristics which identify them as being for use in various types of machinery, apparatus, equipment or instruments or as tools or parts of tools. The heading includes, among others, textile articles of a kind used for technical purposes.

Accordingly, subject article is classifiable under AHTN 2017 subheading 5911.90.90 with a Most Favoured Nation (MFN) rate of duty of 3% *ad valorem*.

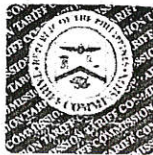
This is for compliance by the BOC pursuant to Section 1100 of Republic Act No. 10863, otherwise known as the Customs Modernization and Tariff Act (CMTA).

Thank you.

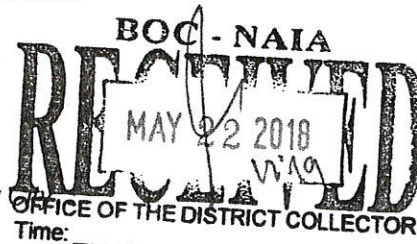
Very truly yours,

MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson



✓ cc: MS. CARMELITA M. TALUSAN
District Collector
Bureau of Customs
BOC Bldg., Mendoza Ave.
Ninoy Aquino International Airport, Pasay
Fax No. 879 6003
Email: mimel_talusan@yahoo.com



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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

Ms. Isabel M. de Guzman
MS. ISABEL M. DE GUZMAN
Records Officer III
Tariff Commission 11/28/18

TCC (DR) No. 18-011

27 June 2018

MS. JOANA MARIE C. TION

Import Supervisor
Wills International Sales Corporation
P2, 11th Corporate Center
11th Avenue corner Triangle Drive
Bonifacio Global City
Taguig City
Email: joana@wills.com.ph

SUBJECT: RULING ON THE TARIFF CLASSIFICATION OF "EN-HANCE™ BHT DRY" IMPORTED FROM SINGAPORE AND PROCESSED UNDER IMPORT ENTRY NO. C-73919, MANILA INTERNATIONAL CONTAINER PORT (MICP)

Dear Ms. Tion:

This refers to the tariff classification of subject article which you referred to this Commission for appropriate ruling via e-mail dated 09 May 2018.

We have taken note of the fact that the above-mentioned article has already been lodged with the Bureau of Customs (BOC), Manila International Container Port (MICP), per Import Entry No. C-73919 and since there is a disagreement as to the tariff classification, we consider your submission as a dispute. Thus, on 15 May 2018, we required the BOC District Collector to file her comment within five (5) days from receipt thereof. However, after the lapse of the given period, the BOC failed to submit any comment to controvert your submission.

Based on due examination of the documents and information submitted and online research, subject article is a pure butylated hydroxytoluene (BHT), a monophenol, in the form of white crystals with faint characteristic odor. Packed in 25-kg bags, subject article is used as antioxidant for preservation of different food applications as well as animal feeds.

Heading 29.07 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, phenols. The pertinent Harmonized System (HS) Explanatory Notes state that phenols are obtained by replacing one or more hydrogen atoms of the benzene ring by the hydroxyl radical (-OH). Replacement of one hydrogen atom gives monohydric phenols (monophenols); replacement of two or more hydrogen atoms results in polyhydric phenols (polyphenols).

Isabel
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CERTIFIED TRUE COPY

Ma. Isabel M de Guzman
MA. ISABEL M. DE GUZMAN
Records Officer III
Tariff Commission 11/28/18

Accordingly, subject article is classifiable under subheading 2907.19.00 of the AHTN 2017 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 is for compliance by the BOC pursuant to Section 1100 of Republic Act No. 10863, otherwise known as the Customs Modernization and Tariff Act (CMTA).

Very truly yours,

MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson



cc: **MS. MARITESS T. MARTIN**
District Collector
Bureau of Customs
Manila International Container Port (MICP)
Tondo, Manila