

2017-11-031



of the Philippines
Department of Finance
BUREAU OF CUSTOMS

MASTER COPY

06 November 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 24 to 25 October, 2017, for various imported articles, and the same were submitted and reviewed by this Office, summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	RATE OF DUTY
17-370	"EXXIV (ETORICOXIB)"	3004.90.59	MFN – 5% Ad Valorem
17-384	"TOBACOLL 233-3005"	3905.21.00	Export Duty – Zero
17-424	"NIPSON MAGNETOGRAPHIC TONERS (MODELS: 2005C, 2010, 2010A, 3000, 3000E" and 5000)	3707.90.90	MFN – Zero*
17-450	"LITTLEBITS™ SMART HOME KIT (Model: 680-0001)"	8543.70.90F	MFN – Zero ACFTA – Zero*
17-451	"LITTLEBITS™ STEAM STUDENT SET"	8543.70.90F	MFN – Zero ACFTA – Zero*
17-453	"LITTLEBITS™ CODE KIT (Model: 680-0010)"	8543.70.90F	MFN – Zero ACFTA – Zero*
17-454	"LITTLEBITS™ DROID INVENTOR KIT (Model: 680-0011)"	8543.70.90F	MFN – Zero ACFTA – Zero*
17-456	"LITTLEBITS™ ARDUINO CODING KIT"	8543.70.90F	MFN – Zero ACFTA – Zero*
17-460	"CELITE® HYFLO SUPER-CEL Z"	3802.90.90	MFN – 5% Ad Valorem
17-461	"CHIPS AHOY! (COOKIE CHOCOLATE CHIPS)"	1905.31.20	MFN – 15% Ad Valorem ATIGA – Zero*
17-462	"OREO BISCUITS (ORIGINAL CRÉME CHOCOLATE SANDWICH COOKIES)"	1905.31.20	MFN – 15% Ad Valorem ATIGA – Zero*
17-463	"STANDARD TEXTILE: BED SHEETS (COTTON)"	6302.31.00	MFN – 20% Ad Valorem ACFTA – 20% Ad Valorem *
17-473	"ANTHRACITE COAL"	2701.11.00	MFN – 1% Ad Valorem AIFTA - 1% Ad Valorem*

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

For your information and guidance.

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

cc: COMMISSIONER OF CUSTOMS

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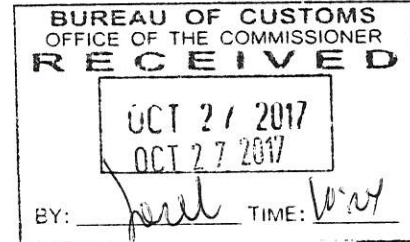
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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

378-888
Internal Admin Group
Received by: [Signature]
Date: 10-30-17
Time: 10:30

25 October 2017

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



Dear **Commissioner Lapeña**:

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863), this Commission is pleased to furnish your good Office with original copies of its Advance Rulings on Tariff Classification with TCC (AR) Nos. 17-370, 17-384, 17-424, 17-450, 17-451, 17-453, 17-454, 17-456, 17-460, 17-461, 17-462, 17-463, and 17-473, together with their respective brochures/technical literature, issued from 24 to 25 October 2017.

Thank you.

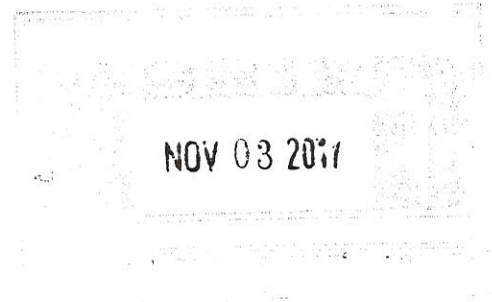
Very truly yours,

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 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
			17-370
		3	DATE ISSUED
	AHTN 3004.90.59 MFN – 5% ad valorem		OCT 24 2017

4 DESCRIPTION OF GOOD

“EXXIV (ETORICOXIB)”

Based on the certificate of product registration from the Food and Drug Administration (FDA) and product circular submitted, subject article is a film-coated white tablet containing 60, 90 or 120 mg of etoricoxib as active ingredient. It is packed in aluminium blister packs of five (5) tablets contained in a box of 30's for 60 mg or 90 mg tablets, and in a box of 5's or 30's for 120 mg tablets. Subject article is used as an analgesic for acute and chronic osteoarthritis, rheumatoid arthritis, ankylosing spondylitis, and acute gouty arthritis, among others.

5 REASONS FOR CLASSIFICATION

Heading 30.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicaments consisting of mixed or unmixed products, provided they are put up in measured doses or in forms such as tablets, ampoules, capsules, cachets, drops or pastilles, medicaments in the form of transdermal administration systems, or small quantities of powder, ready for taking as single doses for therapeutic or prophylactic use. The heading applies to such single doses whether in bulk, in packings for retail sale, etc.

In view thereof, subject article is classified under AHTN 2017 subheading 3004.90.59 with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem.

This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson



Republic of the Philippines
TARIFF COMMISSION



17-00449

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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 2017 RATE/S OF EXPORT DUTY	2	TCC (AR) NO.
	AHTN 3905.21.00 Export Duty – Zero		17- 384
		3	DATE ISSUED
			OCT 24 2017

4 DESCRIPTION OF GOOD

“TOBACOLL 233-3005”

Based on the product composition and packaging material and label information submitted, subject article is a water-based adhesive in the form of sticky, milky-white liquid. It is composed of vinyl acetate-ethylene copolymer, water, defoamer, and preservative. Packed in 20 kg plastic containers, subject article is used as an adhesive in the cigarette industry.

5 REASONS FOR CLASSIFICATION

Note 4 to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that the expression “copolymers” covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including copolycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.

Furthermore, Note 6(a) to Chapter 39 of the AHTN 2017 states that in headings 39.01 to 39.14, the expression “primary forms” applies only to liquids and pastes, including dispersions (emulsions and suspensions) and solutions.

Heading 39.05 of the AHTN 2017 covers, among others, polymers of vinyl acetate or of other vinyl esters, in primary forms. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that polymers of vinyl acetate or of other vinyl esters, of which poly(vinyl acetate) is by far the most important, are not suitable for the manufacture of articles as they are too soft and elastic. They are generally used for the preparation of lacquers, paints, adhesives, finishing or impregnating agents for textiles, etc. Solutions and dispersions (emulsions and suspensions) of poly(vinyl acetate) are used, e.g., as adhesives.

In view thereof, subject article is classified under AHTN 2017 subheading 3905.21.00.

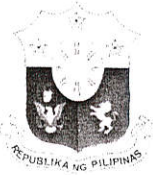
This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION



MariLou P. Mendoza
MARILOU P. MENDOZA
Chairperson

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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 2017 RATE/S OF IMPORT DUTY	AHTN 3707.90.90 MFN - Zero	2	TCC (AR) NO.
				17-424
			3	DATE ISSUED
				OCT 24 2017

4 DESCRIPTION OF GOOD

“NIPSON MAGNETOGRAPHIC TONERS”
(MODELS: 2005C, 2010, 2010A, 3000, 3000E and 5000)

Based on the material safety data sheet, product catalog, and photograph of packaging submitted, subject articles are in the form of black solid powder (average diameter of 10 microns), consisting of iron oxide, polyester styrene-acrylic grafted resin, synthetic paraffin wax, tetrafluoroethylene homopolymer, carbon black, and silica. Specifically designed for use in magnetographic Nipson printers, subject articles are packed in 2 kg plastic bottles/galloons.



5 REASONS FOR CLASSIFICATION

The Harmonized System (HS) Explanatory Notes (EN) state that heading 32.15 does not include, among others, developers consisting of a toner (a mixture of carbon black and thermoplastic resins) compounded with a carrier (grains of sand coated with ethylcellulose), used in photocopying machines (heading 37.07).

Heading 37.07 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations). The pertinent HS EN state that this heading covers products of a kind used directly in the production of photographic images. Such products include, among others, developers used for electrostatic document reproduction. All the products cited in the EN fall within the heading only when they are, among others, preparations obtained by mixing or compounding together two or more substances for photographic use. Such preparations remain within the heading whether put up in bulk or small quantities, and whether or not presented for retail sale.

In view thereof, subject articles are classified under AHTN 2017 subheading 3707.90.90 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



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REPUBLIC OF THE PHILIPPINES

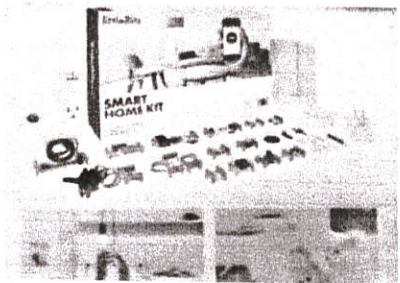
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8543.70.90F MFN – Zero ACFTA - Zero		17-450
		3	DATE ISSUED
			OCT 24 2017

4	DESCRIPTION OF GOOD
	<p>“LITTLEBITS™ SMART HOME KIT (Model: 680-0001)”</p> <p>Based on the product catalog submitted, subject article is a set of electronic building blocks (bits) that can build powered prototypes such as internet-enabled automatic curtain-opener, remote-controlled pet feeder, wireless lighting, and other automated (internet-controlled) home inventions. It has fourteen (14) bits (i.e., USB (universal serial bus) power, sound trigger, light sensor, button, MP3 (motion picture expert group, layer 3) player, threshold, cloudBit, temperature sensor, split, IR (infrared) transmitter, servo and accessories, bright LED (light emitting diode), number, and synth speaker) that can be snapped together (with magnets) for inventing and creating a complete circuit. Packed in a carton box with instructions, a foldout poster, and material and accessories, subject article is to be used for all grade levels and for formal and informal learning environments.</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 Chapter 85. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the electrical appliances and apparatus of this heading must have individual functions. 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. However, the heading also includes electrical goods incorporating mechanical features provided that such features are subsidiary to the electrical function of the machine or appliance.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8543.70.90F with a Most Favoured Nation (MFN) rate of duty of zero 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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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 8543.70.90F		17-451
	MFN - Zero	3	DATE ISSUED
	ACFTA - Zero		OCT 24 2017

4	DESCRIPTION OF GOOD
	“LITTLEBITS™ STEAM STUDENT SET”
	<p>Based on the brochure and product catalog submitted, subject article is a portable, interactive, set of electronic building blocks (bits) consisting of modular electronic integrated circuits (e.g. slide dimmer, light sensor, fork, long LED, button, fan, servo motor, buzzer, temperature sensor, pulse, and power supply) that can be put together to create various simple electronic devices or prototypes (e.g., self-driving vehicle, security alarm, art machine), via the enclosed instructions or through exploration, without having to solder, breadboard, or program. Subject article is particularly aimed at grades 3-8 students, and is designed to teach and educate about science, technology, engineering, the arts, and mathematics (STEAM).</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 Chapter 85. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the electrical appliances and apparatus of this heading must have individual functions. 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. However, the heading also includes electrical goods incorporating mechanical features provided that such features are subsidiary to the electrical function of the machine or appliance.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8543.70.90F, with a Most Favoured Nation (MFN) rate of duty of zero; 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>
	<p>FOR THE COMMISSION</p> <p style="text-align: center;"><i>MariLou 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

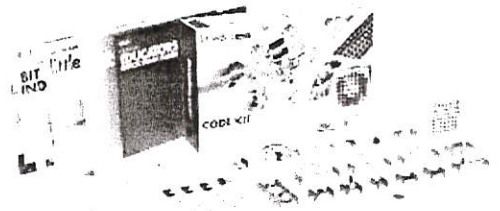
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8543.70.90F MFN – Zero ACFTA – Zero		17- 453
	3		DATE ISSUED
		OCT 24 2017	

4 DESCRIPTION OF GOOD

“LITTLEBITS™ CODE KIT (MODEL: 680-0010)”

Based on the brochure, product catalog, and educator’s guide submitted, subject article is a kit of portable, interactive, electronic building blocks (bits). It combines electronic building blocks with approachable drag-and-drop block-based programming. It has 16 bits namely, USB (universal serial bus) power, slide dimmer, pressure sensor, three (3) wires, codeBit, servo, LED (light emitting diode) matrix, two (2) buttons, dimmer, sound trigger, branch, bargraph, and speaker that can be snapped together (with magnets) for foolproof inventing and creating a complete circuit. Packed in a carton box with instructions, a foldout poster, and material and accessories, subject article is designed for grades 3-8 students and for use in formal and informal learning environments.



5 REASONS FOR CLASSIFICATION

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 Chapter 85. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the electrical appliances and apparatus of this heading must have individual functions. 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. However, the heading also includes electrical goods incorporating mechanical features provided that such features are subsidiary to the electrical function of the machine or appliance.

In view thereof, subject article is classified under AHTN 2017 subheading 8543.70.90F, with a Most Favoured Nation (MFN) rate of duty of zero 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



MariLou P. Mendoza
MARILOU P. MENDOZA
Chairperson

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REPUBLIC OF THE PHILIPPINES

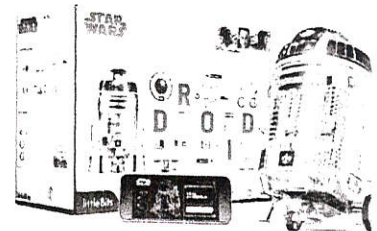
TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8543.70.90F MFN - Zero ACFTA - Zero		17-454
		3	DATE ISSUED
			OCT 24 2017

4 DESCRIPTION OF GOOD

“LITTLEBITS™ DROID INVENTOR KIT (MODEL: 680-0011)”

Based on the brochure, product catalog and educator’s guide submitted, subject article is a portable, interactive, electronic building blocks (bits) kit for kids 8-12 years old. The kit empowers the user to create inventions, like alarm, digital instrument, or wireless car. The building blocks snap together with magnets to allow users to create, invent, and prototype with electronics through internet-connected and remote-controlled devices without the need for soldering, wiring or programming. Bits are color coded by power, input, output and wire. Packed in a box, the kit consists of a control hub, direct current (DC) motor, power, proximity sensor, servo, wire, and accessories such as 20 droid pans, wheel, sticker wheel, battery and cable.



5 REASONS FOR CLASSIFICATION

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 Chapter 85. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the electrical appliances and apparatus of this heading must have individual functions. 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. However, the heading also includes electrical goods incorporating mechanical features provided that such features are subsidiary to the electrical function of the machine or appliance.

In view thereof, subject article is classified under AHTN 2017 subheading 8543.70.90F, with a Most Favoured Nation (MFN) rate of duty of zero 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

Handwritten Signature of Marilou P. Mendoza

MARILOU P. MENDOZA
Chairperson

2017-11-031 P.10




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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 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 8543.70.90F MFN – Zero ACFTA - Zero		17-456	
		3	DATE ISSUED
		OCT 24 2017	

4	DESCRIPTION OF GOOD
<p align="center">“LITTLEBITS™ ARDUINO CODING KIT”</p> <p>Based on the product catalog submitted, subject article is a set of make-your-own color-coded bits (electronic building blocks). The eight (8) bits (i.e., power, bargraph, button, fork, servo, 2 dimmers and Arduino bit) are to be snapped together with magnets for inventing and creating a complete circuit. Each bit has a specific function such as motion, light, sound, and sensor, among others. Packed in a carton box with instructions and accessories (9 V battery and cable, 2 mounting boards, micro USB cable and instruction card), subject article is to be used as basic electronics and programming educational materials for all grade levels and for formal and informal learning environments.</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 Chapter 85. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the electrical appliances and apparatus of this heading must have individual functions. 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. However, the heading also includes electrical goods incorporating mechanical features provided that such features are subsidiary to the electrical function of the machine or appliance.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8543.70.90F with a Most Favoured Nation (MFN) rate of duty of zero 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> <p align="right">FOR THE COMMISSION</p> <p align="right"><i>Marilou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p>    <p align="center">17-00456</p>	

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

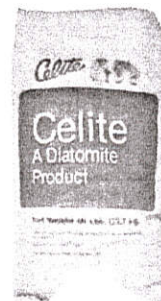
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3802.90.90 MFN – 5% ad valorem		17-460
		3	DATE ISSUED
			OCT 24 2017

4 DESCRIPTION OF GOOD

“CELITE® HYFLO SUPER-CEL Z”

Based on the technical specifications, material safety data sheet (MSDS), technical brochure, and product photo submitted, subject article is a flux-calcined diatomaceous earth, in the form of white to off-white fine powder. Subject article is produced by calcination of diatomite in the presence of a fluxing/sintering agent. Packed in 22.7 kg bags, subject article is used as filter aid in various filtration systems such as pressure and vacuum filters.



5 REASONS FOR CLASSIFICATION

Heading 38.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, activated natural mineral products. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that carbon and mineral substances are said to be activated when their superficial structure has been modified by appropriate treatment (with heat, chemicals, etc.) in order to make them suitable for certain purposes, such as decolourising, gas or moisture adsorption, catalysis, ion-exchange or filtering. Furthermore, this heading includes, among others, other activated natural mineral products, such as activated diatomite. This consists of kieselguhr or other selected siliceous fossil earths, decalcified if necessary by means of acids, calcined in contact with sintering agents such as sodium chloride or sodium carbonate and then ground and graded by appropriate means. Diatomite calcined without the addition of sintering agents is, however, excluded (heading 25.12).

In view thereof, subject article is classified under AHTN 2017 subheading 3802.90.90 with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem.

This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION



MariLou P. Mendoza
MARILOU P. MENDOZA
Chairperson

2017-11-031 P12



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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 2017 RATE/S OF IMPORT DUTY	AHTN 1905.31.20 MFN – 15% ad valorem ATIGA – Zero	2	TCC (AR) NO.
				17-461
			3	DATE ISSUED
			OCT 25 2017	

4	DESCRIPTION OF GOOD
	<p align="center">“CHIPS AHOY! (COOKIE CHOCOLATE CHIPS)”</p> <p>Based on the product summary report submitted, subject article is a chocolate chip cookie made of wheat flour, chocolate chips, sugar, palm oil, high fructose syrup, salt, whey powder, leavening agents, caramel color, and artificial vanilla flavor. It is available for retail sale in 38 g, 85.5 g, 142.5 g, and 266 g packs.</p> 

5	REASONS FOR CLASSIFICATION
	<p>Heading 19.05 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, among others, biscuits. There are various types of biscuits including sweet biscuits, which are fine bakers' wares with long-keeping qualities and a base of flour, sugar or other sweetening matter and fat (these ingredients constituting at least 50 % of the product by weight), whether or not containing added salt, almonds, hazelnuts, flavouring, chocolate, coffee, etc. The water content of the finished product must be 12 % or less by weight and the maximum fat content 35 % by weight (fillings and coatings are not to be taken into consideration in determining these contents). Commercial biscuits are not usually filled, but they may sometimes contain a solid or other filling (sugar, vegetable fat, chocolate, etc.). They are almost always industrially manufactured products.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 1905.31.20, 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”.</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 align="right">FOR THE COMMISSION</p> <p align="right"><i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p>   <p align="center">Republic of the Philippines TARIFF COMMISSION 17-00460</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 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1905.31.20 MFN - 15% ad valorem ATIGA - Zero		17-462
		3	DATE ISSUED
			OCT 25 2017

4	DESCRIPTION OF GOOD
	<p>“OREO BISCUITS (ORIGINAL CRÉME CHOCOLATE SANDWICH COOKIES)”</p> <p>Based on the duly certified complete product composition and product photo submitted, subject articles are chocolate sandwich cookies made of wheat flour, sugar, non hydrogenated vegetable oil, cocoa powder, fructose syrup, leavening/raising agents, cornstarch, salt, emulsifier, and nature-identical vanilla flavor. They come in chocolate and vanilla flavored fillings and are available for retail sale in 4 g, 29.4 g, 68.5 g, 137 g, and 152.4 g packs. Subject articles are also available in mini version and are packed in 67 g canisters.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 19.05 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, among others, biscuits. There are various types of biscuits including sweet biscuits which are fine bakers' wares with long-keeping qualities and a base of flour, sugar or other sweetening matter and fat (these ingredients constituting at least 50 % of the product by weight), whether or not containing added salt, almonds, hazelnuts, flavouring, chocolate, coffee, etc. The water content of the finished product must be 12 % or less by weight and the maximum fat content 35 % by weight (fillings and coatings are not to be taken into consideration in determining these contents). Commercial biscuits are not usually filled, but they may sometimes contain a solid or other filling (sugar, vegetable fat, chocolate, etc.). They are almost always industrially manufactured products.</p> <p>In view thereof, subject articles are classified under AHTN 2017 subheading 1905.31.20 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".</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>MariLou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>



2017-11-031 714



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 6302.31.00 MFN - 20% ad valorem ACFTA - 20% ad valorem		17-463
		3	DATE ISSUED
			OCT 24 2017

4 DESCRIPTION OF GOOD

“STANDARD TEXTILE: BED SHEETS (COTTON)”

Based on the sheeting composition, sheeting production process and samples submitted, subject articles are plain, white, flat bed sheets made of 100% woven cotton fabric. These are available in 255 cm x 300 cm and 260 cm x 300 cm sizes.

5 REASONS FOR CLASSIFICATION

Heading 63.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers bed linen, table linen, toilet linen and kitchen linen. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that these articles are usually made of cotton or flax, but sometimes also of hemp, ramie or man-made fibres, etc.; they are normally of a kind suitable for laundering. They include bed linen, e.g., sheets, pillow cases, bolster cases, eiderdown cases and mattress covers.

In view thereof, subject articles are classified under AHTN 2017 subheading 6302.31.00, with a Most Favoured Nation (MFN) rate of duty of 20% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 20% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”.

This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION

MariLou P. Mendoza

MARILOU P. MENDOZA
 Chairperson



2017-11-031 P-15



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 2701.11.00 MFN - 1% ad valorem AIFTA - 1% ad valorem		17-473
		3	DATE ISSUED
			OCT 24 2017

4	DESCRIPTION OF GOOD
	“ANTHRACITE COAL”
	Based on the material safety data sheet, certificate of analysis, and sample submitted, subject article is anthracite coal, in the form of odourless, black granules with a volatile matter content of 6.29%, carbon content of 82.68%, ash content of 14.45% and specific gravity of 1.69. Subject article is used as a raw material for wastewater treatment filter media.

5	REASONS FOR CLASSIFICATION
	<p>Subheading Note 1 to Chapter 27 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that for the purposes of subheading 2701.11, “anthracite” means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14 %.</p> <p>Heading 27.01 of the AHTN 2017 covers, among others, coal. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the various types of coal and anthracite, whether or not pulverised or agglomerated (ovoids, briquettes, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2701.11.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and ASEAN-India Free Trade Area (AIFTA) rate of duty of 1% ad valorem, 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>MariLou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	   <p>17-00459</p>