



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

MASTER COPY

MEMORANDUM

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

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

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

DATE : July 03, 2019

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 June 19-27, 2019, 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	2019 RATES OF DUTY
19-155	"INA BRAND CLUTCH SLEEVE, ITEM CODE:L-05021-0062-33"	8708.93.70	MFN – 10% Ad Valorem ATIGA – Zero*
19-186	"VAEO LIGHTWEIGHT WALL PANEL"	6811.82.20	MFN – 10% Ad Valorem ACFTA – Zero*



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS

MANILA 1099

MASTER COPY

19-203	"COZYDRY"	3824.99.99	MFN – 3% Ad Valorem
19-208	"APTAMOM BERRY MIX CEREAL BAR"	1904.10.90	MFN – 15% Ad Valorem
19-209	"APTAMOM RAISIN AND CHOCOLATE CEREAL BAR"	1904.10.10	MFN – 15% Ad Valorem
19-220	"SAMSUNG 65" LED TV RECEIVER WITH BUILT-IN WIFI/BT/BLE MODULE, MODEL: QA65Q70RAGXXP "	8528.72.92	MFN – 10% Ad Valorem ACFTA – 5% Ad Valorem* ATIGA – Zero* AKFTA – Zero*
19-224	"SAMSUNG 65" LED TV RECEIVER WITH BUILT-IN WIFI/BT/BLE MODULE, MODEL QA65Q80RAGXXP "	8528.72.92	MFN – 10% Ad Valorem ACFTA – 5% Ad Valorem* ATIGA – Zero* AKFTA – Zero*
19-225	"SAMSUNG 49" LED TV RECEIVER WITH BUILT-IN WLAN MODULE, MODEL UA49J5250ARXXP "	8528.72.92	MFN – 10% Ad Valorem ACFTA – 5% Ad Valorem* ATIGA – Zero* AKFTA – Zero*



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS

MANILA 1099

MASTER COPY  
jmm

19-226	"INA BRAND DETENT ARRES, ITEM CODE: F- 560272.01 AND F- 560272.03"	8708.40.99	MFN – 10% Ad Valorem ACFTA – 5% Ad Valorem*
19-227	"INA BRAND INTERMEDIATE SYNCHRONIZER RING, ITEM CODE: F- 603947.SYRZ"	8708.40.99	MFN – 10% Ad Valorem ATIGA – Zero*
19-228	"INA BRAND DETENT PIN, ITEM CODE: F- 561165.ARRES- HLA"	8708.40.99	MFN – 10% Ad Valorem
19-246	"SAMSUNG LARGE FORMAT DISPLAY, Models: LH55UHFHLBB and LH55UMHHLBB"	8528.52.00B	MFN – 15% Ad Valorem ATIGA – Zero* ACFTA – Zero* AKFTA – Zero*
19-252	"SAMSUNG LARGE FORMAT DISPLAY, Models: LH55UDEBLBB and LH46UDEBLBB"	8528.52.00B	MFN – 15% Ad Valorem ATIGA – Zero* ACFTA – Zero* AKFTA – Zero*
19-253	"SAMSUNG LARGE FORMAT DISPLAY, Model: LH98QMFPBGC"	8528.52.00B	MFN – 15% Ad Valorem ATIGA – Zero* ACFTA – Zero* AKFTA – Zero*
<i>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</i>			

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

2019-07-006 p.4



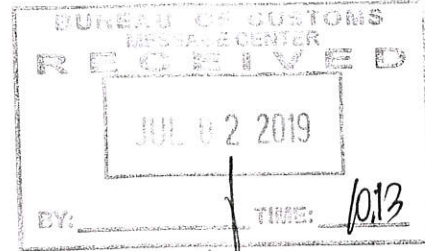
MASTER COPY *mm*

REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 19-087

28 June 2019

**COMMISSIONER REY LEONARDO GUERRERO**  
Bureau of Customs  
Port Area, Manila



*no dte!*



BOC-09-04006

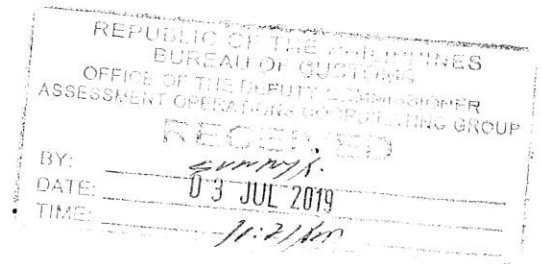
Dear **Commissioner Guerrero**:

Pursuant to the provisions of Section 1603(f) of the *Customs Modernization and Tariff Act* (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (*Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation of Goods*), this Commission is pleased to furnish your good Office with original copies of fourteen (14) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 19-155, 19-186, 19-203, 19-208, 19-209, 19-220, 19-224, 19-225, 19-226, 19-227, 19-228, 19-246, 19-252, and 19-253, issued by this Commission from 19 June – 27 June 2019.

Thank you.

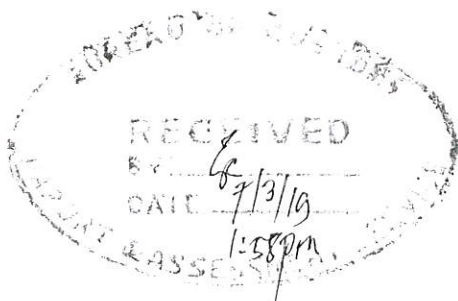
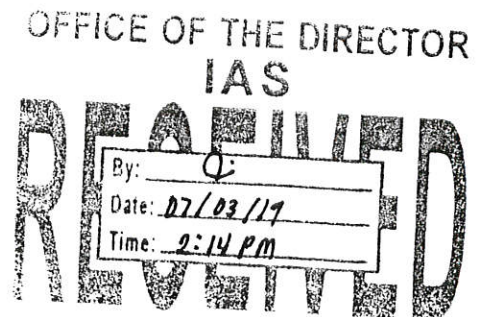
Very truly yours,

*M. P. Mendoza*  
**MARILOU P. MENDOZA**  
Chairperson



Encl: As stated.

cc: The Secretary  
Department of Finance  
Manila



2019-07-006 P.5



MASTER COPY *lmm*

REPUBLIC OF THE PHILIPPINES

### TARIFF COMMISSION

#### ADVANCE RULING ON TARIFF CLASSIFICATION

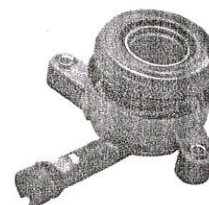
Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 8708.93.70 MFN - 10% ad valorem ATIGA - Zero		19-155
		<b>3</b>	<b>DATE ISSUED</b>
			JUN 19 2019

#### 4 DESCRIPTION OF GOOD

##### “INA BRAND CLUTCH SLEEVE, ITEM CODE: L-05021-0062-33”

Based on the technical specifications submitted, subject article is a hydraulic clutch sleeve cylinder. It is composed of a release bearing, hydraulic piston, preload spring, seal, seal carrier, concentric slave cylinder (CSC) housing, and a guiding tube, in a single component. It is to be installed inside the bell housing of a pick-up truck's transmission system together with other components of the clutch system.



#### 5 REASONS FOR CLASSIFICATION

Heading 87.08 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers parts and accessories of the motor vehicles of headings 87.01 to 87.05. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that parts and accessories of this heading include, among others, clutches (cone, plate, hydraulic, automatic, etc., but not the electro-magnetic clutches of heading 85.05), clutch casings, plates and levers, and mounted linings.

In view thereof, subject article is classified under AHTN 2017 subheading 8708.93.70, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of zero, subject to submission of Certificate of Origin 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



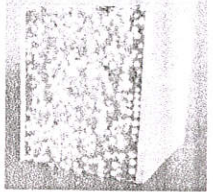
REPUBLIC OF THE PHILIPPINES




## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 6811.82.20 MFN - 10% ad valorem ACFTA - Zero		19-186
		<b>3</b>	<b>DATE ISSUED</b>
			JUN 27 2019

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“VAEO LIGHTWEIGHT WALL PANEL”</b>
	<p>Based on the technical specifications and sample submitted, subject article is a lightweight, prefabricated composite wall panel. It has a core made up of concrete and expanded polystyrene sandwiched between two (2) calcium silicate boards. Subject article is suitable for heat insulation, sound insulation, fireproofing, and waterproofing applications.</p>
	

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 68.11 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers articles of asbestos-cement, of cellulose fibre-cement or the like. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers hardened articles consisting essentially of an intimate mixture of fibres (for example, asbestos, cellulose or other vegetable fibres, synthetic polymer, glass or metallic fibres) and cement or other hydraulic binders, the fibres acting as strengthening agents. These articles may also contain asphalt, tar, etc.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 6811.82.20, with a Most Favoured Nation (MFN) rate of duty of 10% 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>
	<p>FOR THE COMMISSION</p> <p></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	 <p>Republic of the Philippines TARIFF COMMISSION</p>  <p>19-00181</p>

2019-07-006 P.7



MASTER COPY *mm*

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 1904.10.90 MFN - 15% ad valorem		19-208
		<b>3</b>	<b>DATE ISSUED</b>
			JUN 25 2019

**4 DESCRIPTION OF GOOD**

**“APTAMOM BERRY MIX CEREAL BAR”**

Based on the certificate of product registration from the Food and Drug Administration (FDA), list of ingredients, and production process diagram submitted, subject article is a blackcurrant- and cranberry-flavored cereal bar for pregnant women. It is composed of cereal flakes and crisps, glucose syrup, dried sweetened cranberry, DHA powder, inverted sugar syrup, lyophilized blackcurrant, glycerin, coconut oil, soy lecithin, L-ascorbic acid, vitamins and minerals, natural cranberry flavour, green tea extract, and citric acid. The cereal ingredients underwent thermal process (roasting, expanding, and extrusion) prior to mixing, thickening, forming, slicing, and cooling, among others. Subject article is packed in a box containing eighteen (18) individually-wrapped 40-gram cereal bars.



**5 REASONS FOR CLASSIFICATION**

Heading 19.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group covers a range of food preparations made from cereal grains (maize, wheat, rice, barley, etc.) which have been made crisp by swelling or roasting. They are mainly used, with or without milk, as breakfast foods. Salt, sugar, molasses, malt extract, fruit or cocoa, etc., may have been added during or after their manufacture.

In view thereof, subject article is classified under AHTN 2017 subheading 1904.10.90, with a Most Favoured Nation (MFN) rate of duty of 15% 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





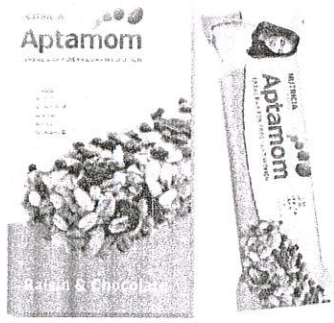
REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	AHTN 1904.10.10 MFN - 15% ad valorem	2	TCC (AR) NO.
				19-209
			3	DATE ISSUED
			JUN 27 2019	

4	DESCRIPTION OF GOOD
<b>“APTAMOM RAISIN AND CHOCOLATE CEREAL BAR”</b>	
<p>Based on the certificate of product registration from the Food and Drug Administration (FDA), list of ingredients, and production process diagram submitted, subject article is a raisin- and chocolate-flavored cereal bar for pregnant women. It is composed of cereal flakes and crisps, glucose syrup, raisins, DHA powder, inverted sugar syrup, 2.72% chocolate, glycerin, coconut oil, soy lecithin, L-ascorbic acid, vitamins and minerals, natural flavours, green tea extract, and citric acid. The cereal ingredients underwent thermal process (roasting, expanding, and extrusion) prior to mixing, thickening, forming, slicing, and cooling, among others. Subject article is packed in a box containing eighteen (18) individually-wrapped 40-gram cereal bars.</p>	
	

5	REASONS FOR CLASSIFICATION
<p>Heading 19.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group covers a range of food preparations made from cereal grains (maize, wheat, rice, barley, etc.) which have been made crisp by swelling or roasting. They are mainly used, with or without milk, as breakfast foods. Salt, sugar, molasses, malt extract, fruit or cocoa, etc., may have been added during or after their manufacture.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 1904.10.10, with a Most Favoured Nation (MFN) rate of duty of 15% 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



19-00182

*Mari Lou P. Mendoza*  
**MARILOU P. MENDOZA**  
 Chairperson



2019-07-006 9.9

MASTER COPY  
mm

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

1	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
<p style="text-align: center;"><b>AHTN 3824.99.99</b> <b>MFN - 3% ad valorem</b></p>		<b>19-203</b>	
		3	<b>DATE ISSUED</b>
JUN 19 2019			
4	<b>DESCRIPTION OF GOOD</b>		
<p style="text-align: center;"><b>“COZYDRY”</b></p> <p>Based on the certificate of feed product registration from the Bureau of Animal Industry (BAI), technical data sheet, certificate of analysis, certificate of composition, and product specifications submitted, subject article is a drying and sanitizing agent in the form of white-grey grains with a distinct eucalyptus scent. It consists of kaolin, kaolinite, clay, algae, single-specie plant extracts, essential oils, and yucca schidigera, among others. Packed in 25-kg bags, subject article is sprinkled to the nests and pens of poultry, swine, and cattle at a rate of 50 to 100 g/m<sup>2</sup> to keep animal litter dry and sanitized.</p>			
5	<b>REASONS FOR CLASSIFICATION</b>		
<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 or other preparations are either mixtures (of which emulsions and dispersions are special forms) or occasionally solutions. Aqueous solutions of the chemical products of Chapter 28 or 29 remain classified within those Chapters, but solutions of these products in solvents other than water are, apart from a few exceptions, excluded therefrom and accordingly fall to be treated as preparations of this heading. The preparations classified here may be either wholly or partly of chemical products (this is generally the case) or wholly of natural constituents.</p>			
<p>In view thereof, subject article is classified under AHTN 2017 subheading 3824.99.99, 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 style="text-align: right;">FOR THE COMMISSION</p> <div style="display: flex; justify-content: space-between; align-items: center;"> <div data-bbox="449 1765 586 1897"> </div> <div data-bbox="711 1793 894 1889"> <p style="text-align: center;">Republic of the Philippines TARIFF COMMISSION</p> <p style="text-align: center;">19-00174</p> </div> <div data-bbox="987 1765 1321 1889" style="text-align: right;"> <p style="font-size: 1.2em;"><i>M. P. Mendoza</i></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p> </div> </div>			

2019-07-006 P-10

MASTER COPY *mm*



REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION**  
**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8528.72.92</b> <b>MFN - 10% ad valorem</b> <b>ACFTA - 5% ad valorem</b> <b>ATIGA - Zero</b> <b>AKFTA - Zero</b>		<b>19-220</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>JUN 26 2019</b>

**4 DESCRIPTION OF GOOD**

**“SAMSUNG 65” LED TV RECEIVER WITH BUILT-IN WIFI/BT/BLE MODULE,  
 MODEL: QA65Q70RAGXXP”**

Based on the technical information submitted, subject article is a 65-inch light-emitting diode (LED) smart television set with WiFi, Bluetooth, and Bluetooth Low Energy (BLE) transceiver capability. Subject article has the following specifications:

<b>Resolution</b>	3840 x 2160
<b>Speaker output</b>	40 W
<b>Connectivity</b>	HDMI – 4 USB – 2 Component In – 1 Composite In – 1 Ethernet (LAN) Digital Audio Out – 1
<b>Power supply</b>	AC 100 – 240 V, 50/60 Hz
<b>Dimension with stand (WxHxD)</b>	1449.5 mm x 909.3 mm x 285.8 mm
<b>Accessories included</b>	Remote control and batteries, Samsung smart control, wall-mount supports, manuals, power cable, and slim gender cable



**5 REASONS FOR CLASSIFICATION**

Heading 85.28 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, television reception apparatus, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus, for the display of signals (television sets).

In view thereof, subject article is classified under AHTN 2017 subheading 8528.72.92, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”; ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”; and ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AK”.

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



2019-07-006 P. 11



REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION**  
**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8528.72.92</b> <b>MFN - 10% ad valorem</b> <b>ACFTA - 5% ad valorem</b> <b>ATIGA - Zero</b> <b>AKFTA - Zero</b>		<b>19-224</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>JUN 27 2019</b>

**4 DESCRIPTION OF GOOD**

**“SAMSUNG 65” LED TV RECEIVER WITH BUILT-IN WIFI/BT/BLE MODULE,  
MODEL: QA65Q80RAGXXP”**

Based on the technical information submitted, subject article is a 65-inch light-emitting diode (LED) smart television set with WiFi, Bluetooth, and Bluetooth Low Energy (BLE) transceiver capability. Subject article has the following specifications:

<b>Resolution</b>	3840 x 2160
<b>Speaker output</b>	40 W
<b>Connectivity</b>	HDMI – 4 USB – 3 Component In – 1 Composite In – 1 Ethernet (LAN) Digital Audio Out – 1
<b>Power supply</b>	AC 100 – 240 V, 50/60 Hz
<b>Accessories included</b>	Remote control and batteries, stand and wall-mount supports, manuals, power cable, and slim gender cable

**5 REASONS FOR CLASSIFICATION**

Heading 85.28 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, television reception apparatus, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus, for the display of signals (television sets).

In view thereof, subject article is classified under AHTN 2017 subheading 8528.72.92, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”; ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”; and ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AK”.

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

2019-07-006 P.12



REPUBLIC OF THE PHILIPPINES

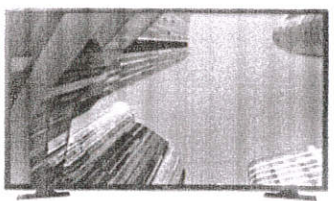
TARIFF COMMISSION  
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY  AHTN 8528.72.92 MFN - 10% ad valorem ACFTA - 5% ad valorem ATIGA - Zero AKFTA - Zero	2	TCC (AR) NO. 19-225
		3	DATE ISSUED JUN 27 2019

4	DESCRIPTION OF GOOD  "SAMSUNG 49" LED TV RECEIVER WITH BUILT-IN WLAN MODULE, MODEL: UA49J5250ARXXP"  Based on the technical information submitted, subject article is a 49-inch light-emitting diode (LED) smart television set with WiFi capability. Subject article has the following specifications:
---	--

Resolution	1920 x 1080
Speaker output	20 W
Connectivity	HDMI – 2 USB – 1 Component In – 1 Composite In – 1 Ethernet (LAN) Audio out – 1
Power supply	AC 100 – 240 V, 50/60 Hz
Accessories included	Remote control and batteries, wall mount supports, manuals, and power cable



5	REASONS FOR CLASSIFICATION  Heading 85.28 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, television reception apparatus, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus, for the display of signals (television sets).  In view thereof, subject article is classified under AHTN 2017 subheading 8528.72.92, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form "E"; ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "D"; and ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AK".  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

2019-07-006 P.13

MASTER COPY *lrm*



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8708.40.99</b> <b>MFN - 10% ad valorem</b> <b>ACFTA - 5% ad valorem</b>		<b>19-226</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>JUN 27 2019</b>

**4 DESCRIPTION OF GOOD**

**“INA BRAND DETENT ARRES, ITEM CODE: F-560272.01 AND F-560272.03”**

Based on the technical information submitted, subject articles are assemblies consisting of a steel body (drawn cup), compression spring, and a steel ball (locking element). These are designed to be installed in the gearbox of a pick-up truck. During gear-shifting, subject articles exert an axial force on the synchronizer ring (not part of the importation), causing the gears to synchronize thus allowing the smooth shifting of speed gears. Subject articles measure 14.65 mm x 7.95 mm x 9.3 mm (LxWxH) and weigh 1.8 grams.



**5 REASONS FOR CLASSIFICATION**

Heading 84.83 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, gear boxes and other speed changers, including torque converters. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading excludes, among others, transmission equipment (gear boxes, transmission shafts, clutches, differentials, etc.), which are designed for use solely or principally with vehicles or aircraft (Section XVII). The EN further state that motor car transmission (propeller) shafts, gear boxes and differentials fall in heading 87.08.

Heading 87.08 of the AHTN 2017 covers parts and accessories of the motor vehicles of headings 87.01 to 87.05. The pertinent HS EN state that parts and accessories of this heading include, among others, gear boxes (transmissions) of all types (mechanical, overdrive, preselector, electro-mechanical, automatic, etc.); gear box (transmission) casings; gear pinions; direct-drive dog-clutches and selector rods, and other transmission parts and components (for example, propeller shafts, half-shafts; gears, gearing; plain shaft bearings; reduction gear assemblies; universal joints).

In view thereof, subject articles are classified under AHTN 2017 subheading 8708.40.99, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”.

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

FOR THE COMMISSION



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

2019-07-006 R14



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION  
**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8708.40.99</b> <b>MFN - 10% ad valorem</b> <b>ATIGA - Zero</b>		<b>19-227</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>JUN 27 2019</b>

**4 DESCRIPTION OF GOOD**

**"INA BRAND INTERMEDIATE SYNCHRONIZER RING, ITEM CODE: F-603947.SYRZ"**

Based on the technical information submitted, subject article is a steel ring with three (3) symmetric flanges protruding upward. It has dimensions of 84.5 mm x 11.6 mm x 7.4 mm (LxWxH) and weighs 43 grams. Subject article is to be installed, together with the other synchronizer components (not part of the importation), inside the gearbox of a sports utility vehicle or a pick-up truck with manual transmission. These synchronizer components equalize speeds of the output shaft and the gear when the gear is shifted, ensuring proper and smooth transmission.



**5 REASONS FOR CLASSIFICATION**

Heading 84.83 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, gear boxes and other speed changers, including torque converters. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading excludes, among others, transmission equipment (gear boxes, transmission shafts, clutches, differentials, etc.), which are designed for use solely or principally with vehicles or aircraft (Section XVII). The EN further state that motor car transmission (propeller) shafts, gear boxes and differentials fall in heading 87.08.

Heading 87.08 of the AHTN 2017 covers parts and accessories of the motor vehicles of headings 87.01 to 87.05. The pertinent HS EN state that parts and accessories of this heading include, among others, gear boxes (transmissions) of all types (mechanical, overdrive, preselector, electro-mechanical, automatic, etc.); gear box (transmission) casings; gear pinions; direct-drive dog-clutches and selector rods, and other transmission parts and components (for example, propeller shafts, half-shafts; gears, gearing; plain shaft bearings; reduction gear assemblies; universal joints).

In view thereof, subject article is classified under AHTN 2017 subheading 8708.40.99, with a Most Favoured Nation (MFN) rate of duty of 10% 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



*Lie P. af*  
**MARILOU P. MENDOZA**  
 Chairperson

2019-07-006 P. 15

MASTER COPY  
mm



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	AHTN 8708.40.99 MFN - 10% ad valorem	2	TCC (AR) NO.
				19-228
			3	DATE ISSUED
			JUN 27 2019	

4 DESCRIPTION OF GOOD

“INA BRAND DETENT PIN, ITEM CODE: F-561165.ARRES-HLA”

Based on the technical information submitted, subject article is an assembly consisting of a steel body (drawn cup), compression spring, and a steel ball (locking element). It is designed to be installed in the gearbox of a pick-up truck or sports utility vehicle. During gear-shifting, subject article exerts an axial force on the synchronizer ring (not part of the importation), causing the gears to synchronize thus allowing the smooth shifting of speed gears. Subject article measures 12 mm x 10 mm x 7.9 mm (LxWxH) and weighs 2 grams.



5 REASONS FOR CLASSIFICATION

Heading 84.83 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, gear boxes and other speed changers, including torque converters. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading excludes, among others, transmission equipment (gear boxes, transmission shafts, clutches, differentials, etc.), which are designed for use solely or principally with vehicles or aircraft (Section XVII). The EN further state that motor car transmission (propeller) shafts, gear boxes and differentials fall in heading 87.08.

Heading 87.08 of the AHTN 2017 covers parts and accessories of the motor vehicles of headings 87.01 to 87.05. The pertinent HS EN state that parts and accessories of this heading include, among others, gear boxes (transmissions) of all types (mechanical, overdrive, preselector, electro-mechanical, automatic, etc.); gear box (transmission) casings; gear pinions; direct-drive dog-clutches and selector rods, and other transmission parts and components (for example, propeller shafts, half-shafts; gears, gearing; plain shaft bearings; reduction gear assemblies; universal joints).

In view thereof, subject article is classified under AHTN 2017 subheading 8708.40.99, with a Most Favoured Nation (MFN) rate of duty of 10% 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

2019-07-006 P.16

MASTER COPY



REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

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

<b>1 AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>  <b>AHTN 8528.52.00B</b> <b>MFN - 15% ad valorem</b> <b>ATIGA - Zero</b> <b>ACFTA - Zero</b> <b>AKFTA - Zero</b>	<b>2 TCC (AR) NO.</b>
	<b>19-246</b>
	<b>3 DATE ISSUED</b>
	<b>JUN 27 2019</b>

<b>4 DESCRIPTION OF GOOD</b>																		
<p><b>“SAMSUNG LARGE FORMAT DISPLAY, Models: LH55UHFHLBB and LH55UMHHLBB”</b></p> <p>Based on the brochure and technical information submitted, subject articles are 55-inch light-emitting diode (LED) monitors. These have the capability of connecting to computer and multimedia players, such as set-back boxes (SBB) and signage player boxes. Used as digital signages for commercial advertisements and similar purposes, their specifications are:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Model</th> <th style="text-align: center;">LH55UHFHLBB</th> <th style="text-align: center;">LH55UMHHLBB</th> </tr> </thead> <tbody> <tr> <td>Power Supply (V/Hz)</td> <td>AC 100 to 240 (+/-10%) / 60 or 50</td> <td>AC 100 to 240 / 60 or 50</td> </tr> <tr> <td>Net weight (kg)</td> <td colspan="2" style="text-align: center;">21.0</td> </tr> <tr> <td>Connectivity</td> <td colspan="2" style="text-align: center;">High Definition Multi-media Interface (HDMI), Display Port (DP), Digital Visual Interface (DVI), and Universal Serial Bus (USB)</td> </tr> <tr> <td>Pixel Pitch (HxV)(mm)</td> <td colspan="2" style="text-align: center;">0.63 x 0.63</td> </tr> <tr> <td>Dimension (WxHxD)(mm)</td> <td style="text-align: center;">1211.5 x 682.3 x 96.3</td> <td style="text-align: center;">1211.6 x 682.4 x 96.3</td> </tr> </tbody> </table>	Model	LH55UHFHLBB	LH55UMHHLBB	Power Supply (V/Hz)	AC 100 to 240 (+/-10%) / 60 or 50	AC 100 to 240 / 60 or 50	Net weight (kg)	21.0		Connectivity	High Definition Multi-media Interface (HDMI), Display Port (DP), Digital Visual Interface (DVI), and Universal Serial Bus (USB)		Pixel Pitch (HxV)(mm)	0.63 x 0.63		Dimension (WxHxD)(mm)	1211.5 x 682.3 x 96.3	1211.6 x 682.4 x 96.3
Model	LH55UHFHLBB	LH55UMHHLBB																
Power Supply (V/Hz)	AC 100 to 240 (+/-10%) / 60 or 50	AC 100 to 240 / 60 or 50																
Net weight (kg)	21.0																	
Connectivity	High Definition Multi-media Interface (HDMI), Display Port (DP), Digital Visual Interface (DVI), and Universal Serial Bus (USB)																	
Pixel Pitch (HxV)(mm)	0.63 x 0.63																	
Dimension (WxHxD)(mm)	1211.5 x 682.3 x 96.3	1211.6 x 682.4 x 96.3																

<b>5 REASONS FOR CLASSIFICATION</b>
<p>Heading 85.28 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, monitors and projectors, not incorporating television reception apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers monitors capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71. This group includes monitors which are capable of accepting a signal from the central processing unit of an automatic data processing machine and provide a graphical presentation of the data processed. The monitors of this group may be characterised by following features, among others, they do not incorporate a channel selector or video tuner; and they are fitted with connectors characteristic of data processing systems (e.g., RS-232C interface, DIN, D-SUB, VGA, DVI, HDMI or DP (display port) connectors).</p> <p>In view thereof, subject articles are classified under 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), ASEAN-China Free Trade Area (ACFTA), and ASEAN-Korea Free Trade Area (AKFTA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “D” “E” 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> <div style="text-align: right; margin-top: 20px;"> <p><b>FOR THE COMMISSION</b></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p> </div> <div style="display: flex; justify-content: space-around; margin-top: 20px;"> </div>



2019-07-006 P.17

MASTER COPY *lum*



REPUBLIC OF THE PHILIPPINES




TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1 AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b> <b>AHTN 8528.52.00B</b> <b>MFN - 15% ad valorem</b> <b>ATIGA - Zero</b> <b>ACFTA - Zero</b> <b>AKFTA - Zero</b>	<b>2 TCC (AR) NO.</b>
	<b>19-252</b>
	<b>3 DATE ISSUED</b>
	<b>JUN 27 2019</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>	<b>“SAMSUNG LARGE FORMAT DISPLAY, Models: LH55UDEBLBB and LH46UDEBLBB”</b>	
<p>Based on the brochure and technical information submitted, subject articles are light-emitting diode (LED) monitors. These have the capability of connecting to computer and multimedia players, such as set-back boxes (SBB) and signage player boxes. Used as digital signages for commercial advertisements and similar purposes, their specifications are:</p>			
		<b>LH55UDEBLBB</b>	<b>LH46UDEBLBB</b>
<b>Model</b>			
<b>Diagonal size (inches)</b>		55	46
<b>Power Supply (V/Hz)</b>		AC 100 to 240 (+/-10%) / 60 or 50	
<b>Net weight (kg)</b>		21.5	16.2
<b>Pixel Pitch (HxV)(mm)</b>		0.63 x 0.63	0.53025 x 0.53025
<b>Connectivity</b>		High Definition Multi-media Interface (HDMI)1&2, Analog D-subminiature connector (D-SUB), Digital Visual Interface (DVI)-D, and Display Port (DP)1.2	
<b>Dimension (WxHxD)(mm)</b>		1213.5 x 684.3 x 96.6	1022.1 x 576.6 x 97.4

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>	<p>Heading 85.28 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, monitors and projectors, not incorporating television reception apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers monitors capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71. This group includes monitors which are capable of accepting a signal from the central processing unit of an automatic data processing machine and provide a graphical presentation of the data processed. The monitors of this group may be characterised by following features, among others, they do not incorporate a channel selector or video tuner; and they are fitted with connectors characteristic of data processing systems (e.g., RS-232C interface, DIN, D-SUB, VGA, DVI, HDMI or DP (display port) connectors).</p> <p>In view thereof, subject articles are classified under 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), ASEAN-China Free Trade Area (ACFTA), and ASEAN-Korea Free Trade Area (AKFTA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “D” “E” 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>	
		  Republic of the Philippines <b>TARIFF COMMISSION</b> 19-00189	<b>FOR THE COMMISSION</b>  <b>MARILOU P. MENDOZA</b> Chairperson

2019-07-006 P. 18



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 8528.52.00B MFN - 15% ad valorem ATIGA - Zero ACFTA - Zero AKFTA - Zero	<b>3</b>	<b>DATE ISSUED</b>
		JUN 27 2019	

**4 DESCRIPTION OF GOOD**

**“SAMSUNG LARGE FORMAT DISPLAY, Model: LH98QMFPBGC”**

Based on the brochure and technical information submitted, subject article is a 98-inch light-emitting diode (LED) monitor. It is capable of connecting to computer and multimedia players such as set-back boxes (SBB) and signage player boxes. Used as a digital signage for commercial advertisements and similar purposes, its specifications are:

	<b>Specifications</b>
<b>Power Supply (V/Hz)</b>	AC 100 to 240 / 60 or 50
<b>Net weight (kg)</b>	76.3
<b>Connectivity</b>	High Definition Multi-media Interface (HDMI), Display Port (DP), Digital Visual Interface (DVI), and Universal Serial Bus (USB)
<b>Pixel Pitch (HxV)(µm)</b>	187.4 x 562.2
<b>Dimension (WxHxD)(mm)</b>	2194.2 x 1249.8 x 75.3

**5 REASONS FOR CLASSIFICATION**

Heading 85.28 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, monitors and projectors, not incorporating television reception apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers monitors capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71. This group includes monitors which are capable of accepting a signal from the central processing unit of an automatic data processing machine and provide a graphical presentation of the data processed. The monitors of this group may be characterised by following features, among others, they do not incorporate a channel selector or video tuner; and they are fitted with connectors characteristic of data processing systems (e.g., RS-232C interface, DIN, D-SUB, VGA, DVI, HDMI or DP (display port) connectors).

In view thereof, subject article is classified under 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), ASEAN-China Free Trade Area (ACFTA), and ASEAN-Korea Free Trade Area (AKFTA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “D” “E” and “AK”, 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



*Mari Lou P. Mendoza*  
**MARILOU P. MENDOZA**  
Chairperson