

2019_08-018




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

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MEMORANDUM

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

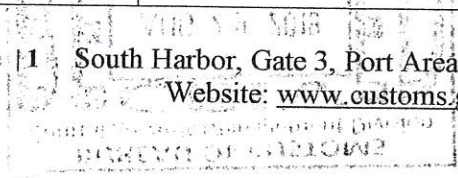
FROM : 
ATTY. EDWARD JAMES A. DY BUCO
Deputy Commissioner, AOCG

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

DATE : 28 August 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 20 - 22 August 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
19-229	"KITA CONTACT PROBES"	8536.90.94	MFN – Zero AJCEPA – Zero* PJEPA – Zero*
19-286	"FITCHIPS SEAWEED"	1905.90.80	MFN – 15% Ad Valorem ATIGA – Zero*
19-288	"FITCHIPS HONEY BBQ"	1905.90.80	MFN – 15% Ad Valorem ATIGA – Zero*
19-289	"FITCHIPS CHEESE AND HERBS"	1905.90.80	MFN – 15% Ad Valorem ATIGA – Zero*



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

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19-292	“VISI-FLO® 1400 SERIES SIGHT FLOW INDICATORS”	9026.10.40	MFN – Zero
19-293	“VELCON MICRONIC FILTER CARTRIDGES, MODELS: FO-629PLF1/2, FO-629PLF1, and FO-644PLF1M”	8421.99.99B	MFN – 1% Ad Valorem
19-294	“VELCON SEPARATOR CARTRIDGES, MODELS: SO-6xxVA (5), SO-6xxV (5), and SO-6xxPV (5)”	8421.99.99B	MFN – 1% Ad Valorem
19-305	“SAMSUNG LED TV, Model: QA82Q60RAWXXY”	8528.72.92	MFN – 10% Ad Valorem ACFTA – 5% Ad Valorem* ATIGA – Zero* AKFTA – Zero*
19-307	“SAMSUNG CURVED MONITOR, MODEL: LC34F791WQEXXP”	8528.52.00A	MFN – Zero ACFTA – Zero* ATIGA – Zero* AKFTA – Zero*
19-308	“SAMSUNG MONITOR, MODEL: LS32D85KTSN/XP”	8528.52.00A	MFN – Zero ACFTA – Zero* ATIGA – Zero* AKFTA – Zero*
19-309	“SAMSUNG CURVED MONITOR, MODEL: LC34H890WJEXXP”	8528.52.00A	MFN – Zero ACFTA – Zero* ATIGA – Zero* AKFTA – Zero*

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DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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19-313	“SAMSUNG LED TV, Model: UA49RU7300GXXP”	8528.72.92	MFN – 10% Ad Valorem ACFTA – 5% Ad Valorem* ATIGA – Zero* AKFTA – Zero*
19-340	“SAMSUNG SPACE MONITOR, MODEL: LS27R750QEEXXP”	8528.52.00A	MFN – Zero ACFTA – Zero* ATIGA – Zero* AKFTA – Zero*
19-341	“SAMSUNG MONITOR, MODEL: LC24F390FHEXXP”	8528.52.00A	MFN – Zero ACFTA – Zero* ATIGA – Zero* AKFTA – Zero*
19-342	“SAMSUNG LED TV RECEIVER WITH BUILT-IN WLAN/BLEETOOTH MODULES, MODEL: QA82Q900RBGXXP”	8528.72.92	MFN – 10% Ad Valorem ACFTA – 5% Ad Valorem* ATIGA – Zero* AKFTA – Zero*
19-343	“SAMSUNG LED TV, MODEL: UA43RU7100GXXP”	8528.72.92	MFN – 10% Ad Valorem ACFTA – 5% Ad Valorem* ATIGA – Zero* AKFTA – Zero*
19-344	“SAMSUNG LED MONITOR, MODEL: LS22F350FHEXXP”	8528.52.00A	MFN – Zero ACFTA – Zero* ATIGA – Zero* AKFTA – Zero*
19-346	“UNITED VAA 1000”	3003.90.00	MFN – 3% Ad Valorem ACFTA – Zero*

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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

MANILA 1099

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19-347	"UNITED UNIFLACIN 4%"	3003.20.00	MFN – 3% Ad Valorem ACFTA – Zero*
19-348	"UNITED SULFALINE 99%"	2935.90.00	MFN – 3% Ad Valorem ACFTA – Zero*
19-351	"FA-1437 (FUMARIC ACID)"	2917.19.00	MFN – 1% Ad Valorem ACFTA – Zero*
<i>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</i>			

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

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REPUBLIC OF THE PHILIPPINES
BUREAU OF CUSTOMS
OFFICE OF THE DEPUTY COMMISSIONER
ASSESSMENT OPERATIONS COORDINATING GROUP

RECEIVED

BY: [Signature]

DATE: 27 AUG 2019

TIME: 10:10

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 19-108

22 August 2019

COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Port Area, Manila

BUREAU OF CUSTOMS
MESSAGE CENTER
RECEIVED

AUG 23 2019

BY: [Signature] TIME: 1:10



BOC-09-05612

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 twenty-one (21) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 19-229, 19-286, 19-288, 19-289, 19-292, 19-293, 19-294, 19-305, 19-307, 19-308, 19-309, 19-313, 19-340, 19-341, 19-342, 19-343, 19-344, 19-346, 19-347, 19-348, and 19-351, issued by this Commission from 20 August to 22 August 2019.

Thank you.

Very truly yours,

[Signature]
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 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8536.90.94 MFN - Zero AJCEPA - Zero PJEPA - Zero		19-229
		3	DATE ISSUED
			AUG 20 2019

4	DESCRIPTION OF GOOD
	“KITA CONTACT PROBES”
	<p>Based on the technical specifications, manufacturer’s website, and sample submitted, subject articles are microscopic contact elements to be installed in an integrated circuit (IC) socket that is fixed on the printed circuit board (PCB) of IC testers. Each probe consists of a steel spring, sandwiched between two (2) plungers on both ends, and an outer barrel that keeps the plungers intact. It serves as an electronic path for easy and quick connection of the devices under test (DUT) with the PCB during testing. Subject articles are used in testing quality and/or continuity of PCBs, ICs, and other electronic components that have multiple pin packages, with current of less than 16 amperes.</p> 

5	REASONS FOR CLASSIFICATION
	<p>Heading 90.30 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that subject to the provisions of Notes 1 and 2 to this Chapter, separately presented parts and accessories of instruments or appliances of this heading remain classified here.</p> <p>Note 2(a) to Chapter 90 states that parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading 84.87, 85.48 or 90.33) are in all cases to be classified in their respective headings.</p> <p>Heading 85.36 of the AHTN 2017 covers, among others, electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts. The pertinent HS EN state that this heading includes apparatus for making connections to or in electrical circuits. This apparatus is used to connect together the various parts of an electrical circuit. It includes other connectors, terminals, terminal strips, etc. These include small squares of insulating material fitted with electrical connectors (dominoes), terminals which are metal parts intended for the reception of conductors, and small metal parts designed to be fitted on the end of electrical wiring to facilitate electrical connection (spade terminals, crocodile clips, etc.).</p>

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ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

2	TCC (AR) NO.
19-229	

In view thereof, subject articles are classified under AHTN 2017 subheading 8536.90.94, with a Most Favoured Nation (MFN) rate of duty of zero; and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA), and Philippines-Japan Economic Partnership Agreement (PJEPA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms "AJ" or "JP", 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

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<p>1 AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</p> <p style="text-align: center;">AHTN 1905.90.80 MFN – 15% ad valorem ATIGA – Zero</p>	<p>2 TCC (AR) NO.</p> <p style="text-align: center;">19-286</p> <hr/> <p>3 DATE ISSUED</p> <p style="text-align: center;">AUG 20 2019</p>
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4 | **DESCRIPTION OF GOOD**

“FITCHIPS SEAWEED”

Based on the product specifications, manufacturing process flowchart, certificate of product registration from the Food and Drug Administration (FDA), product label and composition, and photograph of packaging submitted, subject article is a ready-to-eat seaweed-flavoured multi-grain snack made from corn flour, palm olein, whole wheat flour, rice flour, whole oats flour, seaweed seasoning, sugar, sea salt, whole quinoa flour, and ascorbyl palmitate and mixed tocopherol antioxidants. It is produced by frying the multi-grain pellets and seasoning the multi-grain chips, and is then packed in 60-g polybags.



5 | **REASONS FOR CLASSIFICATION**

Heading 19.05 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, among others, crisp savoury food products, for example, those made from a dough based on flour, meal or powder of potatoes, or maize (corn) meal with the addition of a flavouring consisting of a mixture of cheese, monosodium glutamate and salt, fried in vegetable oil, ready for consumption.

In view thereof, subject article is classified under AHTN 2017 subheading 1905.90.80, 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”.

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



19-00299

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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 2019 RATE/S OF IMPORT DUTY	2 TCC (AR) NO.
<p style="text-align: center;">AHTN 1905.90.80 MFN – 15% ad valorem ATIGA – Zero</p>	19-288
	3 DATE ISSUED
AUG 20 2019	

4 | DESCRIPTION OF GOOD

“FITCHIPS HONEY BBQ”

Based on the product specifications, manufacturing process flowchart, certificate of product registration from the Food and Drug Administration (FDA), product label and composition, and photograph of packaging submitted, subject article is a ready-to-eat honey barbeque-flavoured multi-grain snack made from corn flour, palm olein, whole wheat flour, rice flour, whole oats flour, honey barbeque seasoning, sugar, sea salt, whole quinoa flour, and ascorbyl palmitate and mixed tocopherol antioxidants. It is produced by frying the multi-grain pellets and seasoning the multi-grain chips, and is then packed in 60-g polybags.



5 | REASONS FOR CLASSIFICATION

Heading 19.05 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, among others, crisp savoury food products, for example, those made from a dough based on flour, meal or powder of potatoes, or maize (corn) meal with the addition of a flavouring consisting of a mixture of cheese, monosodium glutamate and salt, fried in vegetable oil, ready for consumption.

In view thereof, subject article is classified under AHTN 2017 subheading 1905.90.80, 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”.

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

FOR THE COMMISSION

Mari Lou P. Mendoza
MARILOU P. MENDOZA
Chairperson



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1905.90.80 MFN – 15% ad valorem ATIGA – Zero		19-289
		3	DATE ISSUED
			AUG 20 2019,

4 DESCRIPTION OF GOOD

“FITCHIPS CHEESE AND HERBS”

Based on the product specifications, manufacturing process flowchart, certificate of product registration from the Food and Drug Administration (FDA), product label and composition, and photograph of packaging submitted, subject article is a ready-to-eat cheese- and herbs-flavoured multi-grain snack made from corn flour, palm olein, whole wheat flour, rice flour, whole oats flour, cheese and herbs seasoning, sugar, sea salt, whole quinoa flour, and ascorbyl palmitate and mixed tocopherol antioxidants. It is produced by frying the multi-grain pellets and seasoning the multi-grain chips, and is then packed in 60-g polybags.



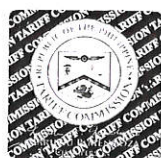
5 REASONS FOR CLASSIFICATION

Heading 19.05 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, among others, crisp savoury food products, for example, those made from a dough based on flour, meal or powder of potatoes, or maize (corn) meal with the addition of a flavouring consisting of a mixture of cheese, monosodium glutamate and salt, fried in vegetable oil, ready for consumption.

In view thereof, subject article is classified under AHTN 2017 subheading 1905.90.80, 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”.

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



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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)

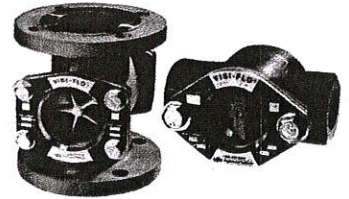
1 AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY AHTN 9026.10.40 MFN - Zero	2 TCC (AR) NO. 19-292
	3 DATE ISSUED AUG 20 2019.

4 | DESCRIPTION OF GOOD

“VISI-FLO® 1400 SERIES SIGHT FLOW INDICATORS”

Based on the technical information submitted, subject articles are sight flow indicators made of steel, stainless steel, or ductile iron body, and tempered or annealed soda-lime glass window. These are to be installed in a pipeline to visually monitor the flow rate, direction, color, and clarity of liquids in manufacturing and other industrial environments. Available in four (4) indicator options (propeller, bi-directional flapper, bi-directional plain, and drip tube), subject articles have the following specifications:

Diameter	Connection	Maximum Pressure	Maximum Temperature
1/4" – 4"	Flanged / threaded	200 psig @ 150°F	250°F @ 135 psig
6" – 12"	Flanged	150 psig @ 150°F	150°F @ 150 psig



5 | REASONS FOR CLASSIFICATION

Heading 90.26 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flowmeters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers instruments and apparatus for measuring or checking the flow, level, pressure, kinetic energy or other process variables of liquids or gases. Measuring or checking apparatus generally incorporates an element sensitive to variations in the quantity to be measured (e.g., Bourdon tube, diaphragm, bellows, semiconductors) moving a needle or a pointer.

In view thereof, subject articles are classified under AHTN 2017 subheading 9026.10.40, with a Most Favoured Nation (MFN) rate of duty of zero.

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

FOR THE COMMISSION

MARILOU P. MENDOZA
Chairperson



Republic of the Philippines
TARIFF COMMISSION



19-00302

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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 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8421.99.99B MFN - 1% ad valorem		19-293
		3	DATE ISSUED
			AUG 20 2019

4 DESCRIPTION OF GOOD

**“VELCON MICRONIC FILTER CARTRIDGES,
MODELS: FO-629PLF1/2, FO-629PLF1, and FO-644PLF1M”**

Based on the brochure and technical information submitted, subject articles are pleated, resin-impregnated media filter cartridges with heavy gauge carbon steel endcaps and center tubes. These are designed for filtering aviation fuel and are to be installed on stationary filtering equipment. Subject articles have the following specifications:

Model	Dimension (inches)	Nominal Micron Rating
FO-629PLF1/2	6 x 29 x 3 ½ Inside Diameter (ID)	½
FO-629PLF1	6 x 29 x 3 ½ ID	1
FO-644PLF1M	6 x 44 x 3 ½ ID	1



5 REASONS FOR CLASSIFICATION

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 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 (generally Chapter 73). Subject to the general provisions regarding the classification of parts, the heading covers parts for the above-mentioned types of filters and purifiers.

In view thereof, subject articles are classified under AHTN 2017 subheading 8421.99.99B, with a Most Favoured Nation (MFN) rate of duty of 1% 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

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MARILOU P. MENDOZA
Chairperson



Republic of the Philippines
TARIFF COMMISSION



19-00303

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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 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8421.99.99B		19-294
	MFN - 1% ad valorem	3	DATE ISSUED
			AUG 20 2019

4 DESCRIPTION OF GOOD

**“VELCON SEPARATOR CARTRIDGES,
MODELS: SO-6xxVA(5), SO-6xxV(5), and SO-6xxPV(5)”**

Based on the brochure and technical information submitted, subject articles are replacement filter/separator cartridges for petroleum/fuel products. These consist of a 200 mesh stainless steel screen coated on both sides with polytetrafluoroethylene (PTFE) polymer, an aluminum tube, and aluminum and/or glass-filled nylon end caps. The screen is lockseam folded and fastened with an internal aluminum clip. These cartridges incorporate a variable hole inner tube combined with a uniform hole pattern outer tube to maintain a uniform flow in vertical filter/separator. To be installed on stationary filtering equipment, subject articles are used to repel coalesced water drops produced from first stage coalescer cartridges while allowing hydrocarbon fluids to pass through. Their specifications are:

Model	Dimension (inches)			
	Length	Outside Diameter	Mounting End Inside Diameter	Opposite End Inside Diameter
SO-6xxVA(5)	24 to 44	6	3 1/2	Blind
SO-6xxV(5)		6	4 1/2	Blind
SO-6xxPV(5)		6	4 1/8	Blind



5 REASONS FOR CLASSIFICATION

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 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 (generally Chapter 73). Subject to the general provisions regarding the classification of parts, the heading covers parts for the above-mentioned types of filters and purifiers.

In view thereof, subject articles are classified under AHTN 2017 subheading 8421.99.99B, with a Most Favoured Nation (MFN) rate of duty of 1% 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

19-00304

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

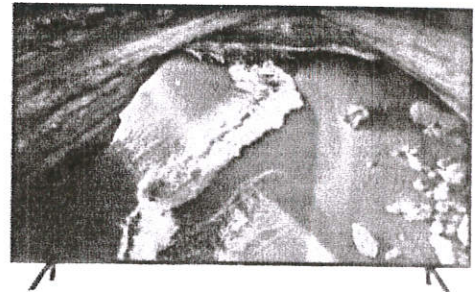
1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8528.72.92 MFN – 10% ad valorem ACFTA – 5% ad valorem ATIGA – Zero AKFTA – Zero		19-305
		3	DATE ISSUED
			AUG 22 2019

4 DESCRIPTION OF GOOD

“SAMSUNG LED TV, Model: QA82Q60RAWXXY”

Based on the technical information submitted, subject article is a quantum dot light-emitting diode (QLED) smart television set with built-in wireless local area network (WLAN), Bluetooth and Bluetooth Low Energy (BLE) transceiver modules. Subject article has the following specifications:

Screen Size	82"
Resolution	3,840 x 2,160
Connectivity	HDMI – 4
	USB – 2
	Component In – 1
	Composite In – 1
	Ethernet (LAN) – 1
	Digital Audio Out – 1
Accessories included	RF In – 1
	Remote control and batteries, wall-mount support, slim gender cable, E-manual, user manual, 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”; and ASEAN Trade in Goods Agreement (ATIGA) and ASEAN-Korea Free Trade Area (AKFTA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “D” and “AK”, respectively.

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

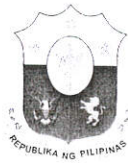


Republic of the Philippines
TARIFF COMMISSION



19-00316

2019-08-018 p.15



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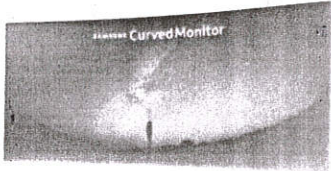
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REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION**

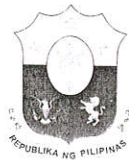
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8528.52.00A MFN - Zero ATIGA - Zero ACFTA - Zero AKFTA - Zero		19-307
		3	DATE ISSUED
			AUG 20 2019

4	DESCRIPTION OF GOOD												
	<p>“SAMSUNG CURVED MONITOR, MODEL: LC34F791WQEXXP”</p> <p>Based on the brochure submitted, subject article is a curved light-emitting diode (LED)-backlit display monitor. Designed principally for desktop computers, it is capable of connecting to multi-media devices. Subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 40%;">Diagonal Size (inches)</td> <td style="text-align: center;">34</td> </tr> <tr> <td>Display Resolution</td> <td style="text-align: center;">3,440 x 1,440</td> </tr> <tr> <td>Connectivity</td> <td style="text-align: center;">Display port, HDMI, headphone jack port, and USB hub</td> </tr> <tr> <td>Power Supply</td> <td style="text-align: center;">AC 100-240 V</td> </tr> <tr> <td>Set Weight with stand (kg)</td> <td style="text-align: center;">7.6</td> </tr> <tr> <td>Set Dimension with stand (W x H x D) (mm)</td> <td style="text-align: center;">808.7 x 516.0 x 309.4</td> </tr> </table> 	Diagonal Size (inches)	34	Display Resolution	3,440 x 1,440	Connectivity	Display port, HDMI, headphone jack port, and USB hub	Power Supply	AC 100-240 V	Set Weight with stand (kg)	7.6	Set Dimension with stand (W x H x D) (mm)	808.7 x 516.0 x 309.4
Diagonal Size (inches)	34												
Display Resolution	3,440 x 1,440												
Connectivity	Display port, HDMI, headphone jack port, and USB hub												
Power Supply	AC 100-240 V												
Set Weight with stand (kg)	7.6												
Set Dimension with stand (W x H x D) (mm)	808.7 x 516.0 x 309.4												

5	REASONS FOR CLASSIFICATION
	<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 includes, among others, 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 the 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 article is classified under AHTN 2017 subheading 8528.52.00A, with a Most Favoured Nation (MFN) rate of duty of zero; 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> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>Mari Lou P. Mendoza</i></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p> <div style="display: flex; justify-content: space-between; align-items: center;">  <div style="text-align: center;">  19-00305 </div> </div>

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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

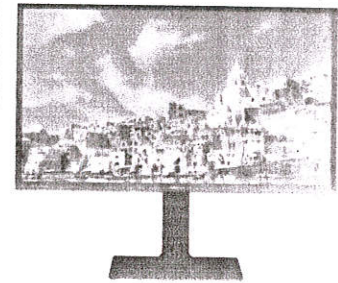
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	AHTN 8528.52.00A MFN - Zero ATIGA - Zero ACFTA - Zero AKFTA - Zero		19-308
		3	DATE ISSUED
			AUG 20 2019

4 DESCRIPTION OF GOOD

“SAMSUNG MONITOR, MODEL: LS32D85KTSN/XP

Based on the brochure and technical information submitted, subject article is a colour light-emitting diode (LED)-backlit display monitor. It is capable of connecting to computers and audio-visual equipment. Used principally as display for business and professional working applications, subject article has the following specifications:

Screen size (inch)	32
Resolution	2560 x 1440
Power input	AC 100 – 240V, 50/60 Hz
Dimension with adjustable stand (WxHxD) (mm)	Max: 741.3 x 630 x 280, Min: 741.3 x 500 x 280
Weight with stand (kg)	12.2
Connectivity	Dual-Link DVI, display port, HDMI, audio in, headphone, and USB hub
Accessories included	HDMI cable, DP cable, DVI-DL cable, power cable, installation CD with manual, and setup guide



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 includes, among others, 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 the 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 8528.52.00A, with a Most Favoured Nation (MFN) rate of duty of zero; 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



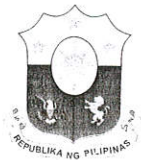
Republic of the Philippines
TARIFF COMMISSION



19-00306

Mari Lou P. Mendoza
MARILOU P. MENDOZA
Chairperson

2019-08-018 p.17



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

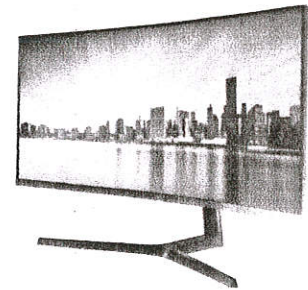
1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8528.52.00A MFN - Zero ATIGA - Zero ACFTA - Zero AKFTA - Zero		19-309
	3		DATE ISSUED
		AUG 20 2019	

4 DESCRIPTION OF GOOD

“SAMSUNG CURVED MONITOR, MODEL: LC34H890WJEXXP”

Based on the brochure submitted, subject article is a curved light-emitting diode (LED)-backlit display monitor. Designed principally for desktop computers, it is capable of connecting to additional monitors, computer peripherals, smartphones, game consoles, and other devices. Subject article has the following specifications:

Diagonal Size (inches)	34
Display Resolution	3,440 x 1,440
Connectivity	Display port, HDMI, headphone jack port, USB Type C, and USB hub (2.0 and 3.0 version)
Power Supply	AC 100-240 V
Set Weight with stand (kg)	7.9
Set Dimension with stand (W x H x D) (mm)	811.4 x 538.9 x 298.6



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 includes, among others, 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 the 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 8528.52.00A, with a Most Favoured Nation (MFN) rate of duty of zero; 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

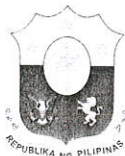


Republic of the Philippines
TARIFF COMMISSION



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MARILOU P. MENDOZA
 Chairperson

2019-08-018 p.18



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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

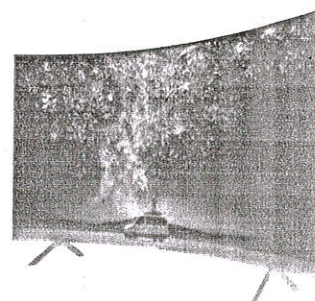
1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8528.72.92 MFN - 10% ad valorem ACFTA - 5% ad valorem ATIGA - Zero AKFTA - Zero		19-313
		3	DATE ISSUED
			AUG 20 2019

4 DESCRIPTION OF GOOD

“SAMSUNG LED TV, MODEL: UA49RU7300GXXP

Based on the technical information submitted, subject article is a 49-inch light-emitting diode (LED) smart television set with WiFi, Bluetooth and Bluetooth Low Energy (BLE) transceiver capability. Subject article has the following specifications:

Resolution	3840 x 2160
Speaker output	20 W
Connectivity	HDMI – 3 USB – 2 Component In – 1 Composite In – 1 Ethernet (LAN) Digital Audio Out – 1
Power input	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”; and ASEAN Trade in Goods Agreement (ATIGA), and ASEAN-Korea Free Trade Area (AKFTA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “D” and “AK”, respectively.

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



2019-08-018 p.19



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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

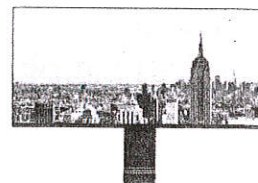
1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
			19-340
		3	DATE ISSUED
	AHTN 8528.52.00A MFN – Zero ATIGA – Zero ACFTA – Zero AKFTA – Zero	AUG 20 2019	

4 DESCRIPTION OF GOOD

“SAMSUNG SPACE MONITOR, MODEL: LS27R750QEEXXP”

Based on the technical information submitted, subject article is a colour monitor principally used for personal desktop computers. Subject article has the following specifications:

Screen Size	27”
Resolution / Aspect Ratio	2,560 x 1,440 / 16:9
Interface	Mini-display port and HDMI
Dimension with Stand (W x H x D) (mm)	614.8 x 730.3 x 115.5
Package Weight (kg)	7.8



Subject article has a dual-hinge height adjustable stand with integrated grip that can be fastened/clamped to tables with thickness of up to 90 mm.

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 includes, among others, 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. These monitors are distinguishable from other types of monitors and from television receivers. The monitors of this group may be characterised by the following features, among others : 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); and they may incorporate tilt, swivel and height adjusting mechanisms, glare-free surfaces, flicker-free display, and other ergonomic design characteristics to facilitate prolonged periods of viewing at close proximity to the monitor.

In view thereof, subject article is classified under AHTN 2017 subheading 8528.52.00A, with a Most Favoured Nation (MFN) rate of duty of zero; 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

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MARILOU P. MENDOZA
Chairperson



2019-08-018 p.20



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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 8528.52.00A MFN - Zero ATIGA - Zero ACFTA - Zero AKFTA - Zero	2	TCC (AR) NO.
				19-341
			3	DATE ISSUED
			AUG 20 2019	

4 DESCRIPTION OF GOOD

“SAMSUNG MONITOR, MODEL: LC24F390FHEXXP”

Based on the brochure and technical specifications submitted, subject article is a curved multimedia display, used principally for displaying outputs from an automatic data processing machine. It has ports for HDMI, D-Sub, and headphones. Its other specifications are as follows:

Screen Size (in.)	Resolution	Power Input	Weight (w/o stand) (kg)	Dimensions (w/o stand) (W x H x D) (mm)
23.5	1920 x 1080	AC 100 ~ 240 V	2.8	547.8 x 326.3 x 87.6

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 includes, among others, monitors capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71. The monitors of this group may be characterised by the following features, among others, they do not incorporate a channel selector or video tuner; 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); and they may utilize wireless communication protocol to display data from an automatic data processing machine of heading 84.71.

In view thereof, subject article is classified under AHTN 2017 subheading 8528.52.00A, with a Most Favoured Nation (MFN) rate of duty of zero; 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



Republic of the Philippines
TARIFF COMMISSION



19-00312

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MARILOU P. MENDOZA
 Chairperson



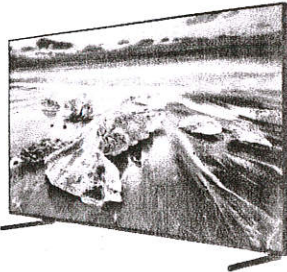
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TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8528.72.92 MFN - 10% ad valorem ACFTA - 5% ad valorem ATIGA - Zero AKFTA - Zero		19-342
		3	DATE ISSUED
			AUG 20 2019

4	DESCRIPTION OF GOOD										
	<p style="text-align: center;">“SAMSUNG LED TV RECEIVER WITH BUILT-IN WLAN/BLUETOOTH MODULES, MODEL: QA82Q900RBGXXP”</p> <p>Based on the brochure submitted, subject article is a quantum dot light-emitting diode (QLED) smart television set with embedded wireless local area network (WLAN) and Bluetooth transceiver modules. It has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 30%;">Screen Size</td> <td>82 inches</td> </tr> <tr> <td>Resolution</td> <td>7,680 x 4,320</td> </tr> <tr> <td>Power Supply</td> <td>AC 100-240 V, 50/60 Hz</td> </tr> <tr> <td>Connectivity</td> <td>HDMI, USB, Component In (Y/Pb/Pr), Composite In, Ethernet (LAN), Digital Audio Out, RF In</td> </tr> <tr> <td>Accessories included</td> <td>Remote control and batteries, wall-mount support, user and e-manual, and power and slim gender cables</td> </tr> </table> <div style="text-align: right; margin-top: 10px;">  </div>	Screen Size	82 inches	Resolution	7,680 x 4,320	Power Supply	AC 100-240 V, 50/60 Hz	Connectivity	HDMI, USB, Component In (Y/Pb/Pr), Composite In, Ethernet (LAN), Digital Audio Out, RF In	Accessories included	Remote control and batteries, wall-mount support, user and e-manual, and power and slim gender cables
Screen Size	82 inches										
Resolution	7,680 x 4,320										
Power Supply	AC 100-240 V, 50/60 Hz										
Connectivity	HDMI, USB, Component In (Y/Pb/Pr), Composite In, Ethernet (LAN), Digital Audio Out, RF In										
Accessories included	Remote control and batteries, wall-mount support, user and e-manual, and power and slim gender cables										

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”; and ASEAN Trade in Goods Agreement (ATIGA) and ASEAN-Korea Free Trade Area (AKFTA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “D”, and “AK”, respectively.

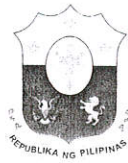
This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION



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MARILOU P. MENDOZA
 Chairperson

2019-08-018 p. 22



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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

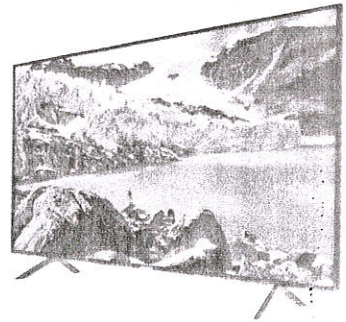
1 AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY AHTN 8528.72.92 MFN - 10% ad valorem ACFTA - 5% ad valorem ATIGA - Zero AKFTA - Zero	2	TCC (AR) NO.
		19-343
	3	DATE ISSUED
		AUG 20 2019

4 | DESCRIPTION OF GOOD

“SAMSUNG LED TV, MODEL: UA43RU7100GXXP

Based on the technical information submitted, subject article is a 43-inch light-emitting diode (LED) smart television set with WiFi, Bluetooth and Bluetooth Low Energy (BLE) transceiver capability. Subject article has the following specifications:

Resolution	3840 x 2160
Speaker output	20 W
Connectivity	HDMI – 3 USB – 2 Component In – 1 Composite In – 1 Ethernet (LAN) Digital Audio Out – 1
Power supply	AC 100 – 240 V, 50/60 Hz
Dimension with stand (WxHxD)	970.2 mm x 636.3 mm x 210.3 mm
Weight with stand	9.8 kg
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”; and ASEAN Trade in Goods Agreement (ATIGA), and ASEAN-Korea Free Trade Area (AKFTA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “D” and “AK”, respectively.

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

FOR THE COMMISSION



Republic of the Philippines
TARIFF COMMISSION



19-00314

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MARILOU P. MENDOZA

Chairperson

2019-08-018 p. 23



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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

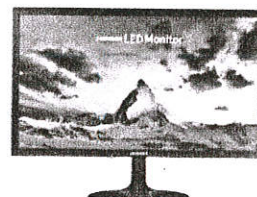
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	AHTN 8528.52.00A MFN – Zero ATIGA – Zero ACFTA – Zero AKFTA – Zero		19-344
		3	DATE ISSUED
			AUG 22 2019

4 DESCRIPTION OF GOOD

“SAMSUNG LED MONITOR, MODEL: LS22F350FHXXP”

Based on the technical information submitted, subject article is a colour monitor principally used for personal desktop computers. Subject article has the following specifications:

Screen Size	21.5”
Resolution / Aspect Ratio	1,920 x 1,080 / 16:9
Interface	D-Sub and HDMI
Dimension with Stand (W x H x D) (mm)	508.6 x 395.4 x 206.5
Package Weight (kg)	4.0



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 includes, among others, 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. These monitors are distinguishable from other types of monitors and from television receivers. The monitors of this group may be characterised by the following features, among others : 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); the viewable image size of these monitors does not generally exceed 76 cm (30 inches); and they may incorporate tilt, swivel and height adjusting mechanisms, glare-free surfaces, flicker-free display, and other ergonomic design characteristics to facilitate prolonged periods of viewing at close proximity to the monitor.

In view thereof, subject article is classified under AHTN 2017 subheading 8528.52.00A, with a Most Favoured Nation (MFN) rate of duty of zero; 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

MARILOU P. MENDOZA
Chairperson



2019-08-018 p.24



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ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<p>1 AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</p> <p style="text-align: center;">AHTN 3003.90.00 MFN - 3% ad valorem ACFTA - Zero</p>	<p>2 TCC (AR) NO.</p> <p style="text-align: center;">19-346</p> <p>3 DATE ISSUED</p> <p style="text-align: center;">AUG 20 2019</p>
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4 | DESCRIPTION OF GOOD

“UNITED VAA 1000”

Based on the product label, material safety data sheet, certificate of product registration from the Bureau of Animal Industry (BAI), composition sheet, manufacturing process flowchart, and photograph of the packaging submitted, subject article is a vitamin supplement for animals composed of Vitamin A acetate, ethoxyquin, sugar, gelatin, and starch in the form of fine pale-yellow to brown powder. Packed in 25-kg bags, subject article is to be added to swine and poultry feeds at a rate of 500 grams to 2 kilograms per ton of complete feed for the prevention and treatment of Vitamin A deficiency in animals.

5 | REASONS FOR CLASSIFICATION

Heading 30.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicinal preparations for use in the internal or external treatment or prevention of human or animal ailments. These preparations are obtained by mixing together two or more substances. The heading includes, among others, preparations containing a single pharmaceutical substance together with an excipient, sweetening agent, agglomerating agent, support, etc.

In view thereof, subject article is classified under AHTN 2017 subheading 3003.90.00, 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 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

act

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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 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	<p>AHTN 3003.20.00 MFN - 3% ad valorem ACFTA - Zero</p>		19-347
		3	DATE ISSUED
			AUG 20 2019

4	DESCRIPTION OF GOOD
	<p>“UNITED UNIFLACIN 4%”</p> <p>Based on the product label, manufacturing process flowchart, and finished product specifications submitted, subject article is an antibiotic premix containing flavomycin (active ingredient) and zeolite powder (carrier) in the form of light-brown powder. Packed in 25-kg bags, subject article is added to poultry, swine, and bovine feeds at a rate of 50 to 500 grams per ton of feed and is indicated for the reduction of <i>Salmonella</i> and <i>Clostridia</i> shedding in poultry, swine, and cattle.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 30.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicinal preparations for use in the internal or external treatment or prevention of human or animal ailments. These preparations are obtained by mixing together two or more substances. The heading includes, among others, preparations containing a single pharmaceutical substance together with an excipient, sweetening agent, agglomerating agent, support, etc.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3003.20.00, 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”.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>Mari Lou P. Mendoza</i></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p>



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	<p>AHTN 2935.90.00 MFN - 3% ad valorem ACFTA - Zero</p>		19-348
		3	DATE ISSUED
			AUG 20 2019

4 DESCRIPTION OF GOOD

“UNITED SULFALINE 99%”

Based on the product label, certificate of product registration from the Bureau of Animal Industry (BAI), finished product specifications, and photograph of the packaging submitted, subject article is pure sulfadimidine in the form of white crystalline powder. It is used for the treatment of infections in the respiratory, gastrointestinal, and urogenital tract such as mastitis, polyarthritis, actinobacillosis, actinomycosis, colibacillosis, foot rot, salmonellosis, and coccidiosis in bovine, poultry, and swine. Packed in 25-kg drums, it is added to bovine, swine, and poultry feeds at a rate of 100 milligrams to 2 grams per ton of feed depending on the body weight of the animal. Subject article has the following chemical structure:

5 REASONS FOR CLASSIFICATION

Note 1(a) to Chapter 29 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that except where the context otherwise requires, the headings of this chapter apply only to separate chemically defined organic compounds, whether or not containing impurities.

Heading 29.35 of the AHTN 2017 covers sulphonamides. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that sulphonamides have the general formula (R¹SO₂NR²R³) where R¹ is an organic radical of varying complexity having a carbon atom directly attached to the SO₂ group and R² and R³ are either: hydrogen, another atom or an inorganic or organic radical of varying complexity (including double bonds or rings). Many are used in medicine as powerful bactericides.

In view thereof, subject article is classified under AHTN 2017 subheading 2935.90.00, 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 ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION



Republic of the Philippines
TARIFF COMMISSION



19-00310

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MARILOU P. MENDOZA
Chairperson

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At

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	2	TCC (AR) NO.
	AHTN 2917.19.00		19-351
	MFN - 1% ad valorem	3	DATE ISSUED
	ACFTA - Zero		AUG 22 2019

4 DESCRIPTION OF GOOD

"FA-1437 (FUMARIC ACID)"

Based on the certificate of feed product registration from the Bureau of Animal Industry (BAI), product label, and finished product specifications submitted, subject article is pure fumaric acid (a dicarboxylic acid) in the form of white powder. Packed in 25-kg bags, subject article is used as a feed preservative and added to swine and poultry feeds at a rate of 2 to 5 kg per ton of feed.

5 REASONS FOR CLASSIFICATION

Note 1(a) to Chapter 29 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemically defined organic compounds, whether or not containing impurities.

Heading 29.17 of the AHTN 2017 covers, among others, polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers polycarboxylic acids and their anhydrides, halides, peroxides, peroxyacids, esters and salts, as well as the halogenated, sulphonated, nitrated or nitrosated derivatives (including compound derivatives) of any of these products.

In view thereof, subject article is classified under AHTN 2017 subheading 2917.19.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E".

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

FOR THE COMMISSION

Mari Lou P. Mendoza
MARILOU P. MENDOZA
Chairperson

