

2019\_09-010



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

**MASTER COPY**

**MEMORANDUM**



BOC-01-01788

**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 :** 13 September 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 03 – 10 September 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
19-295	“VELCON® VERTICAL FILTER SEPARATOR VESSELS, VV SERIES (EI 1581 5 <sup>TH</sup> EDITION)”	8421.29.90B	MFN – 1% Ad Valorem
19-303	“CIPHER LAB POCKET-SIZED MOBILE COMPUTER, MODEL: 3GC-8001”	8471.30.90	MFN – Zero ACFTA – Zero*

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

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19-304	“SAMSUNG CURVED GAMING MONITOR, MODEL: LC27JG50QEXXP”	8528.52.00B	MFN – 15% Ad Valorem ATIGA – Zero* ACFTA – Zero* AKFTA – Zero*
19-321	“HiCAL 30”	3824.99.99	MFN – 3% Ad Valorem AANZFTA – Zero*
19-323	“HiCAL 40”	3824.99.99	MFN – 3% Ad Valorem AANZFTA – Zero*
19-325	“CISCO WEBEX™ BOARD 55S, MODELS: CS-BOARD55S-M-K9 and CS-BOARD55S-G-K9”	8517.62.59	MFN – Zero
19-334	“SAMSUNG HOSPITALITY DISPLAY, MODEL: HG40AE460SWXXP”	8528.72.92	MFN – 10% Ad Valorem ACFTA – 5% Ad Valorem* ATIGA – Zero* AKFTA – Zero*
19-349	“BETAINE HYDROCHLORIDE”	2923.90.00	MFN – 1% Ad Valorem ACFTA – Zero*
19-355	“KOKCISAN 12 MG”	3003.20.00	MFN – 3% Ad Valorem ACFTA – Zero*
19-364	“MONA CORN OIL”	1515.29.99	MFN – 15% Ad Valorem ATIGA – Zero*

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

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19-370	"VITAMIN B <sub>2</sub> "	3003.90.00	MFN – 3% Ad Valorem ACFTA – Zero*
19-372	"CYANOCOBALAMIN"	2936.26.00	MFN – Zero ACFTA – Zero*
19-376	"SAMSUNG CURVED GAMING MONITOR, MODEL: LC49HG90DMEXXY"	8528.52.00B	MFN – 15% Ad Valorem ATIGA – Zero* ACFTA – Zero* AKFTA – Zero*
19-377	"SAMSUNG CURVED GAMING MONITOR, MODEL: LC27JG54QQEXXP"	8528.52.00B	MFN – 15% Ad Valorem ATIGA – Zero* ACFTA – Zero* AKFTA – Zero*
19-378	"SAMSUNG CURVED GAMING MONITOR, MODEL: LC24RG50FQEXXP"	8528.52.00B	MFN – 15% Ad Valorem ATIGA – Zero* ACFTA – Zero* AKFTA – Zero*
19-380	"SAMSUNG CURVED MONITOR, MODEL: LC27R500FHEXXP"	8528.52.00B	MFN – 15% Ad Valorem ATIGA – Zero* ACFTA – Zero* AKFTA – Zero*
19-381	"FOLICULIN™ -75 HP"	3004.39.00	MFN – 1% Ad Valorem AIFTA – Zero*
19-383	"PRIMIGYN"	3004.39.00	MFN – 1% Ad Valorem AIFTA – Zero*

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DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**

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19-384	"POLY-MxB (POLYMYXIN B SULFATE)"	3004.20.99	MFN – 5% Ad Valorem AIFTA – 1% (01 Jan. – 30 Dec.)/ Zero (31 Dec.)*
19-385	"AGROMEGA"	2309.90.20	MFN – Zero
19-387	"JAC T8 4x4 PICK-UP, MODEL: HFC1037D3KSV"	8704.21.29	MFN – 30% Ad Valorem ACFTA – 5% Ad Valorem*
19-389	"JAC S4 1.5T +6MT, MODEL: HFC7152MV"	8703.22.59	MFN – 30% Ad Valorem ACFTA – 5% Ad Valorem*
19-390	"JAC T8 4x2 HFC1037D3KV PICK- UP"	8704.21.29	MFN – 30% Ad Valorem ACFTA – 5% Ad Valorem*
19-391	"JAC S3 1.6VVT +6MT, MODEL: HFC7161MV"	8703.23.65	MFN – 30% Ad Valorem ACFTA – 30% Ad Valorem*
<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  
TARIFF COMMISSION

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

**RECEIVED**

BY: [Signature]  
DATE: 2 SEP 2019  
TIME: 10:07

TCOC Ref. No. 19-112

10 September 2019

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

BUREAU OF CUSTOMS  
MESSAGE CENTER

**RECEIVE**

SEP 11 2019

BY: [Signature]

Dear **Commissioner Guerrero**:



BOC-09-08510

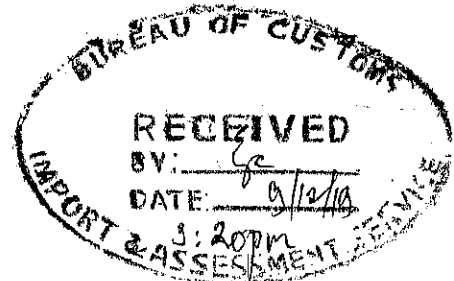
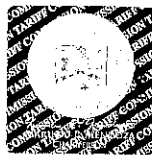
Pursuant to the provisions of Section 1603(f) of the *Customs Modernization and Tariff Act* (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (*Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation of Goods*), this Commission is pleased to furnish your good Office with original copies of twenty-four (24) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 19-295, 19-303, 19-304, 19-321, 19-323, 19-325, 19-334, 19-349, 19-355, 19-364, 19-370, 19-372, 19-376, 19-377, 19-378, 19-380, 19-381, 19-383, 19-384, 19-385, 19-387, 19-389, 19-390, and 19-391, issued by this Commission from 03 September to 10 September 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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MASTER COPY

*[Handwritten signature]*

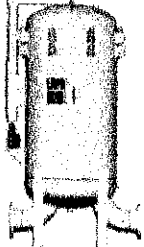
REPUBLIC OF THE PHILIPPINES



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 8421.29.90B</b> <b>MFN - 1% ad valorem</b></p>	<p style="text-align: center;"><b>19-295</b></p>
	<p>3   <b>DATE ISSUED</b></p> <p style="text-align: center;"><b>SEP 10 2019</b></p>

4   <b>DESCRIPTION OF GOOD</b>								
<p style="text-align: center;"><b>“VELCON® VERTICAL FILTER SEPARATOR VESSELS, VV SERIES (EI 1581 5<sup>TH</sup> EDITION)”</b></p> <p>Based on the technical information submitted, subject articles are filter/separator vessels made of epoxy-coated carbon steel body with swing-bolted closure. These consist of separator cartridges, coalescer cartridges, pressure relief valve, pressure gauge, and automatic air eliminator, among others, and are to be installed in a petroleum/fuel distribution system to filter hydrocarbon products and jet fuel. Their specifications are:</p> <table border="1" data-bbox="438 1131 1061 1265"> <tr> <td>Working pressure (psi)</td> <td>150</td> </tr> <tr> <td>Fuel flow rate (US gpm)</td> <td>50 – 3900</td> </tr> <tr> <td>Weight with skid (lbs)</td> <td>360 – 3600</td> </tr> <tr> <td>Volume (US gal)</td> <td>14 – 656</td> </tr> </table> 	Working pressure (psi)	150	Fuel flow rate (US gpm)	50 – 3900	Weight with skid (lbs)	360 – 3600	Volume (US gal)	14 – 656
Working pressure (psi)	150							
Fuel flow rate (US gpm)	50 – 3900							
Weight with skid (lbs)	360 – 3600							
Volume (US gal)	14 – 656							

5   <b>REASONS FOR CLASSIFICATION</b>
<p>Heading 84.21 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, filtering or purifying machinery and apparatus for liquids or gases. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, filtering or purifying machinery and apparatus for liquids or gases, other than, e.g., filter funnels, milk strainers, strainers for filtering paints (generally Chapter 73). Much of the filtration or purification plant of this heading is purely static equipment with no moving parts. The heading covers filters and purifiers of all types (physical or mechanical, chemical, magnetic, electro-magnetic, electrostatic, etc.). The heading covers not only large industrial plant, but also filters for internal combustion engines and small domestic appliances.</p> <p>In view thereof, subject articles are classified under AHTN 2017 subheading 8421.29.90B, with a Most Favoured Nation (MFN) rate of duty of 1% 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> <p style="text-align: right;"><i>[Handwritten signature]</i></p> <p style="text-align: right;"><b>MARILOU P. MENDOZA</b> Chairperson</p>   <p style="text-align: center;">19-00323</p>

*act*

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 8471.30.90 MFN - Zero ACFTA - Zero		19-303
		<b>3</b>	<b>DATE ISSUED</b>
			SEP 03 2019

**4 DESCRIPTION OF GOOD**

**"CIPHER LAB POCKET-SIZED MOBILE COMPUTER, MODEL: 3GC-8001"**

Based on the brochure and technical specifications submitted, subject article is a handheld mobile computer (dimension: 122 mm x 56 mm x 32 mm; weight: 120 g) presented as a single unit. It has a monochrome liquid crystal display (LCD) screen and numerical keypad with various function keys. The device is equipped with a 16-bit central processing unit (CPU), two (2) megabyte (MB) of program and data memory, a barcode scanner, and a rechargeable lithium battery. Pre-installed with CipherLab operating system and CipherLab Power Suite Forge application generator, it is used for inventory management and other logistics applications. Subject article communicates with other devices by means of a modem cradle (imported separately).



**5 REASONS FOR CLASSIFICATION**

Heading 84.71 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, automatic data processing machines and units thereof. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers data processing machines in which the logical sequences of the operations can be changed from one job to another, and in which the operation can be automatic, that is to say with no manual intervention for the duration of the task. These machines mostly use electronic signals but may also use other technologies. Automatic data processing machines may comprise in the same housing, the central processing unit, an input unit (e.g., a keyboard or a scanner) and an output unit (e.g., a visual display unit), or may consist of a number of interconnected separate units. The interconnections may be made by wired or wireless means. These machines have storage capability and also stored programs which can be changed from job to job. Automatic data processing machines and systems are put to many uses, for example, in industry, in trade, in scientific research and in public or private administrations.

In view thereof, subject article is classified under AHTN 2017 subheading 8471.30.90, with a Most Favoured Nation (MFN) rate of duty of zero, and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E".

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

FOR THE COMMISSION

*Mari Lou P. Mendoza*

**MARILOU P. MENDOZA**  
Chairperson



*JK*

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REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION  
ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>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	19-304	<b>3</b>
		<b>DATE ISSUED</b>	SEP 10 2019

<b>4</b>	<b>DESCRIPTION OF GOOD</b>										
<p><b>“SAMSUNG CURVED GAMING MONITOR, MODEL: LC27JG50QQEXXP”</b></p> <p>Based on the brochure submitted, subject article is a curved light-emitting diode (LED)-backlit display monitor. It is capable of connecting to computers, game consoles, and other media players. Subject article has the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="width: 50%;">Diagonal Size (inches)</td> <td style="width: 50%;">26.9</td> </tr> <tr> <td>Refresh Rate (Hz)</td> <td>144</td> </tr> <tr> <td>Display Resolution</td> <td>2,560 x 1,440</td> </tr> <tr> <td>Connectivity</td> <td>Display port, HDMI, and headphone jack port</td> </tr> <tr> <td>Power Supply</td> <td>AC 100-240 V</td> </tr> </table>		Diagonal Size (inches)	26.9	Refresh Rate (Hz)	144	Display Resolution	2,560 x 1,440	Connectivity	Display port, HDMI, and headphone jack port	Power Supply	AC 100-240 V
Diagonal Size (inches)	26.9										
Refresh Rate (Hz)	144										
Display Resolution	2,560 x 1,440										
Connectivity	Display port, HDMI, and headphone jack port										
Power Supply	AC 100-240 V										

<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 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; 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 the viewable image size of these monitors does not generally exceed 76 cm (30 inches).</p> <p>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.</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;"><b>MARILOU P. MENDOZA</b> Chairperson</p> <div style="display: flex; justify-content: space-around; align-items: center;"> <div style="text-align: center;"> <p>19-00324</p> </div> </div>	



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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 3824.99.99 MFN - 3% ad valorem AANZFTA - Zero</p>		19-321	
		3	DATE ISSUED
		SEP 10 2019	

4 DESCRIPTION OF GOOD

"HiCAL 30"

Based on the technical information, safety data sheet, manufacturing process flowchart, and sample submitted, subject article is a carbon material (30% to 35% carbon) rich in alumina, silica, sodium, and fluoride. It is in the form of black free-flowing granules with more than 90%, by weight, passing through a 10-mm sieve. It is produced by crushing the residual materials from aluminum smelting; destructing and eliminating the cyanide content; and homogeneous blending of batches of treated material. Subject article is a clinker mineralizer used in the manufacture of cement clinker.

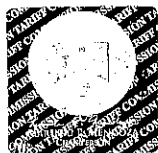
5 REASONS FOR CLASSIFICATION

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 products classified here are therefore products whose composition is not chemically defined, whether they are obtained as by-products of the manufacture of other substances (this applies, for example, to naphthenic acids) or prepared directly.

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 and ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to the submission of Certificate of Origin (CO) Form "AANZ".

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]*  
**MARILOU P. MENDOZA**  
 Chairperson

2019-09-010 p.10



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*Handwritten initials*

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 3824.99.99 MFN - 3% ad valorem AANZFTA - Zero</p>		19-323	
		3	DATE ISSUED
		SEP 10 2019	

4 DESCRIPTION OF GOOD

"HiCAL 40"

Based on the technical information, safety data sheet, manufacturing process flowchart, and sample submitted, subject article is a carbon material (40% to 45% carbon) rich in alumina, silica, sodium, and fluoride. It is in the form of black free-flowing granules with more than 90%, by weight, passing through a 10-mm sieve. It is produced by crushing the residual materials from aluminum smelting; destructing and eliminating the cyanide content; and homogeneous blending of batches of treated material. Subject article is a clinker mineralizer used in the manufacture of cement clinker.

5 REASONS FOR CLASSIFICATION

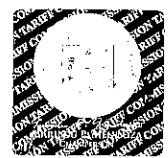
Heading 38.24 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the chemical products classified here are therefore products whose composition is not chemically defined, whether they are obtained as by-products of the manufacture of other substances (this applies, for example, to naphthenic acids) or prepared directly.

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 and ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to the submission of Certificate of Origin (CO) Form "AANZ".

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*  
**MARILOU P. MENDOZA**  
 Chairperson



*Handwritten initials*

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REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

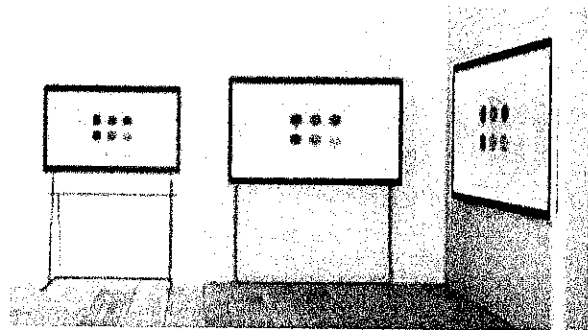
Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>   <b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>   <b>TCC (AR) NO.</b>
	19-325
AHTN 8517.62.59 MFN – Zero	<b>3</b>   <b>DATE ISSUED</b>
	SEP 03 2019

**4 | DESCRIPTION OF GOOD**

**“CISCO WEBEX™ BOARD 55S,  
MODELS: CS-BOARD55S-M-K9 and CS-BOARD55S-G-K9”**

Based on the technical specifications submitted, subject articles are fully-integrated video conference units consisting of a multi-touch 55-inch light-emitting diode (LED) display, 4K camera, twelve- (12-) microphone array, speakers, and whiteboarding pen. Their conference codec enables the transmission and reception of voice, video and other data through various wired or wireless network connections. Data received are displayed on the monitor for verbal communication (teleconferencing) and visual representations (digital whiteboard presentation). Subject articles may be imported with optional floor stand, wall stand, or wall mount fixtures.



**5 | REASONS FOR CLASSIFICATION**

Heading 85.17 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that other communication apparatus includes apparatus which allows for the connection to a wired or wireless communication network or the transmission or reception of speech or other sounds, images or other data within such a network.

In view thereof, subject articles are classified under AHTN 2017 subheading 8517.62.59, 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

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




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REPUBLIC OF THE PHILIPPINES

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

<b>1</b>	<b>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>19-334</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>SEP 03 2019</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>										
	<p><b>"SAMSUNG HOSPITALITY DISPLAY, MODEL: HG40AE460SWXXP"</b></p> <p>Based on the brochure and technical specifications submitted, subject article is a television set with light-emitting diode (LED) backlight. It has ports for HDMI, PC In, PC/DVI Audio In and USB, among others, for accepting connection from multimedia sources. Its other specifications are as follows:</p>										
											
	<table border="1" style="width: 100%;"> <thead> <tr> <th style="width: 15%;">Screen Size (in.)</th> <th style="width: 15%;">Resolution</th> <th style="width: 15%;">Power Input</th> <th style="width: 10%;">Weight (kg)</th> <th style="width: 45%;">Dimensions (W x H x D) (mm)</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">40</td> <td style="text-align: center;">1,920 x 1,080</td> <td style="text-align: center;">AC 220 ~ 240 V, 50/60 Hz</td> <td style="text-align: center;">6.7</td> <td style="text-align: center;">922.7 x 530.7 x 72.0</td> </tr> </tbody> </table>	Screen Size (in.)	Resolution	Power Input	Weight (kg)	Dimensions (W x H x D) (mm)	40	1,920 x 1,080	AC 220 ~ 240 V, 50/60 Hz	6.7	922.7 x 530.7 x 72.0
Screen Size (in.)	Resolution	Power Input	Weight (kg)	Dimensions (W x H x D) (mm)							
40	1,920 x 1,080	AC 220 ~ 240 V, 50/60 Hz	6.7	922.7 x 530.7 x 72.0							
	<p>Subject article is to be imported together with a remote control with batteries, wall mount supports, quick install guide, and power cable.</p>										

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>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).</p> <p>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 CO Forms "D" 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>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	  <p>19-00283</p>

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 2923.90.00</b> <b>MFN - 1% ad valorem</b> <b>ACFTA - Zero</b>		<b>19-349</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>SEP 03 2019</b>

**4 DESCRIPTION OF GOOD**

**“BETAINE HYDROCHLORIDE”**

Based on the material safety data sheet, finished product specifications, certificate of feed product registration from the Bureau of Animal Industry (BAI), and production process diagram submitted, subject article is pure betaine hydrochloride in the form of white crystalline granules. It is added to poultry and swine feeds at a rate of 1,250 to 2,500 grams per ton of feed. Packed in 25-kg bags, subject article serves as DL-Methionine replacer in animal feeds.

**5 REASONS FOR CLASSIFICATION**

Heading 29.23 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, quaternary ammonium salts and hydroxides. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the most important salts and substitution derivatives of quaternary ammonium bases are, among others, betaine, a quaternary intramolecular salt, and betaine hydrochloride, used, e.g., in medicine, cosmetics and animal feeding.

In view thereof, subject article is classified under AHTN 2017 subheading 2923.90.00, 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

**MARILOU P. MENDOZA**  
Chairperson



2019-09-010 p.14



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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 3003.20.00 MFN - 3% ad valorem ACFTA - Zero</p>		19-355	
		3	DATE ISSUED
		SEP 04 2019	

## 4 DESCRIPTION OF GOOD

## "KOKCISAN 12 MG"

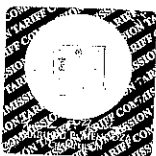
Based on the product specifications, formulation composition, and technical data sheet submitted, subject article is an anti-coccidial feed premix in the form of light-yellowish-brown granules, consisting of salinomycin sodium biomass and calcium carbonate. Packed in 25-kg bags, subject article is to be added to poultry feeds at a rate of 500 grams per ton of feed, for the prevention of ceacal and intestinal coccidiosis in broiler chicken caused by *Eimeria acervulina*, *E. brunetti*, *E. maxima*, *E. mivati*, *E. necatrix*, and *E. tenella*, to be given continuously for five (5) to seven (7) days.

## 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. This 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 3003.20.00, 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".

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.



Republic of the Philippines  
TARIFF COMMISSION



19-00286

FOR THE COMMISSION

MARILOU P. MENDOZA  
Chairperson

4<sup>th</sup> Floor West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines

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Website: [tariffcommission.gov.ph](http://tariffcommission.gov.ph) • Philippine Tariff Finder: [finder.tariffcommission.gov.ph](http://finder.tariffcommission.gov.ph) • Email Address: [info@tariffcommission.gov.ph](mailto:info@tariffcommission.gov.ph)

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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;">AHTN 1515.29.99 MFN - 15% ad valorem ATIGA - Zero</p>	19-364
	3   <b>DATE ISSUED</b>
SEP 04 2019	

4 | **DESCRIPTION OF GOOD**

**"MONA CORN OIL"**

Based on the certificate of product registration from the Food and Drug Administration (FDA), product label, product specifications, and oil blending and packing process flowchart submitted, subject article is refined, bleached, and deodorized (RBD) corn oil fortified with Vitamin A, in the form of a clear liquid. Packed in 1-L and 2-L PET (polyethylene terephthalate) bottles, subject article is used for cooking (such as frying and sautéing).

5 | **REASONS FOR CLASSIFICATION**

Heading 15.15 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers single, fixed vegetable fats and oils and their fractions. The following are of particular commercial importance, among others, maize (corn) oil, obtained from the kernels of maize, most of the lipids (around 80%) being contained in the germ. The refined oil is edible and is used for cooking, in bakeries, for mixing with other oils, etc. Maize oil is a semi-drying oil.

In view thereof, subject article is classified under AHTN 2017 subheading 1515.29.99, 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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*[Signature]*

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 3003.90.00</b> <b>MFN - 3% ad valorem</b> <b>ACFTA - Zero</b>		<b>19-370</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>SEP 04 2019</b>

**4 DESCRIPTION OF GOOD**

**“VITAMIN B<sub>2</sub>”**

Based on the product label, certificate of product registration from the Bureau of Animal Industry (BAI), product specifications, production process flowchart, and photograph of packaging submitted, subject article is a vitamin supplement composed of Vitamin B<sub>2</sub> (Riboflavin) and edible starch in the form of yellow to brown powder. Packed in 10-kg, 15-kg, 20-kg, and 25-kg drums and cartons, it is to be added to finished feeds of cattle, swine, poultry, horse, dogs, cats, fish, rabbits, minks, and other fur-bearing animals at a rate of 40 to 600 grams per ton of feed. Subject article is used for the prevention of Vitamin B<sub>2</sub> 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

*[Signature]*

**MARILOU P. MENDOZA**  
Chairperson





*AK*

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REPUBLIC OF THE PHILIPPINES



TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 2936.26.00</b> <b>MFN - Zero</b> <b>ACFTA - Zero</b>		<b>19-372</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>SEP 10 2019</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>"CYANOCOBALAMIN"</b>
	<p>Based on the certificate of product registration from the Bureau of Animal Industry (BAI), product label, and finished product specifications submitted, subject article is pure cyanocobalamin (Vitamin B<sub>12</sub>) in the form of pale-red powder. Packed in 25-kg carton boxes, subject article is to be added to animal feeds at various dosages for the improvement of appetite and the treatment of macrocytic anaemias in poultry, swine, and fish.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>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.</p> <p>Heading 29.36 of the AHTN 2017 covers provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, provitamins and vitamins, whether natural or reproduced by synthesis, and derivatives thereof used primarily as vitamins. This includes, among others, vitamin B<sub>12</sub> (cyanocobalamin (INN)) and other cobalamins (hydroxocobalamin (INN), methylcobalamin, nitritocobalamin, sulphitocobalamin, etc.) and their derivatives. Vitamin B<sub>12</sub> is even more effective than vitamin B<sub>9</sub> in treating pernicious anaemia. It has a high molecular weight and contains cobalt. It is found in various forms in the liver and flesh of mammals and of fish, in eggs and in milk. It is obtained from spent antibiotic liquors, sugar beet molasses, whey, etc. Dark red crystals, soluble in water.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2936.26.00, with a Most Favoured Nation (MFN) rate of duty of zero and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E".</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	 

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2019-09-010 p.18

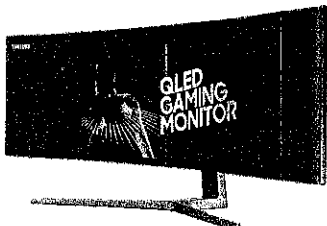


REPUBLIC OF THE PHILIPPINES

**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		19-376
		<b>3</b>	<b>DATE ISSUED</b>
			SEP 10 2019

<b>4</b>	<b>DESCRIPTION OF GOOD</b>												
	<p align="center"><b>“SAMSUNG CURVED GAMING MONITOR, MODEL: LC49HG90DMEXXY”</b></p> <p>Based on the brochure submitted, subject article is a curved quantum-dot light-emitting diode (QLED) display monitor. It is capable of connecting to computers, game consoles, and other media players via the monitor’s interface. Subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 40%;">Diagonal Size (inches)</td> <td>48.9</td> </tr> <tr> <td>Refresh Rate (Hz)</td> <td>144</td> </tr> <tr> <td>Display Resolution</td> <td>3,840 x 1,080</td> </tr> <tr> <td>Interface</td> <td>Display port, mini-display port, HDMI, Audio In, headphone jack port, and USB port</td> </tr> <tr> <td>Power Supply</td> <td>AC 100-240 V</td> </tr> </table> 			Diagonal Size (inches)	48.9	Refresh Rate (Hz)	144	Display Resolution	3,840 x 1,080	Interface	Display port, mini-display port, HDMI, Audio In, headphone jack port, and USB port	Power Supply	AC 100-240 V
Diagonal Size (inches)	48.9												
Refresh Rate (Hz)	144												
Display Resolution	3,840 x 1,080												
Interface	Display port, mini-display port, HDMI, Audio In, headphone jack port, and USB port												
Power Supply	AC 100-240 V												

<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 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 8528.52.00B, 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> <p align="right">FOR THE COMMISSION</p> <p align="right"><i>Mari Lou P. Mendoza</i></p> <p align="right"><b>MARILOU P. MENDOZA</b> Chairperson</p>		



2019-09-010 p.19



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>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</b>	<b>TCC (AR) NO.</b> 19-377
	<b>3</b>	<b>DATE ISSUED</b>  SEP 10 2019

<b>4</b>	<b>DESCRIPTION OF GOOD</b>  <p style="text-align: center;"><b>“SAMSUNG CURVED GAMING MONITOR, MODEL: LC27JG54QQEXXP”</b></p> <p>Based on the brochure submitted, subject article is a curved light-emitting diode (LED)-backlit display monitor. It is capable of connecting to computers, game consoles, and other media players via the monitor's interface. Subject article has the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>Diagonal Size (inches)</td> <td>26.9</td> </tr> <tr> <td>Refresh Rate (Hz)</td> <td>144</td> </tr> <tr> <td>Display Resolution</td> <td>2,560 x 1,440</td> </tr> <tr> <td>Interface</td> <td>Display port, HDMI, and headphone jack port</td> </tr> <tr> <td>Power Supply</td> <td>AC 100-240 V</td> </tr> </table>	Diagonal Size (inches)	26.9	Refresh Rate (Hz)	144	Display Resolution	2,560 x 1,440	Interface	Display port, HDMI, and headphone jack port	Power Supply	AC 100-240 V
Diagonal Size (inches)	26.9										
Refresh Rate (Hz)	144										
Display Resolution	2,560 x 1,440										
Interface	Display port, HDMI, and headphone jack port										
Power Supply	AC 100-240 V										

<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 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; 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 the viewable image size of these monitors does not generally exceed 76 cm (30 inches).</p> <p>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.</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;"><b>MARILOU P. MENDOZA</b> Chairperson</p> <div style="display: flex; justify-content: space-between; align-items: center;"> </div> <p style="text-align: center;">19-00327</p>
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REPUBLIC OF THE PHILIPPINES

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

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</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>19-378</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>SEP 10 2019</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>										
	<p><b>"SAMSUNG CURVED GAMING MONITOR, MODEL: LC24RG50FQEXXP"</b></p> <p>Based on the brochure submitted, subject article is a curved light-emitting diode (LED)-backlit display monitor. It is capable of connecting to computers, game consoles, and other media players via the monitor's interface. Subject article has the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="width: 50%;"><b>Diagonal Size (inches)</b></td> <td style="width: 50%; text-align: center;">23.5</td> </tr> <tr> <td><b>Refresh Rate (Hz)</b></td> <td style="text-align: center;">144</td> </tr> <tr> <td><b>Display Resolution</b></td> <td style="text-align: center;">1,920 x 1,080</td> </tr> <tr> <td><b>Interface</b></td> <td style="text-align: center;">Display port, HDMI, and headphone jack port</td> </tr> <tr> <td><b>Power Supply</b></td> <td style="text-align: center;">AC 100-240 V</td> </tr> </table>	<b>Diagonal Size (inches)</b>	23.5	<b>Refresh Rate (Hz)</b>	144	<b>Display Resolution</b>	1,920 x 1,080	<b>Interface</b>	Display port, HDMI, and headphone jack port	<b>Power Supply</b>	AC 100-240 V
<b>Diagonal Size (inches)</b>	23.5										
<b>Refresh Rate (Hz)</b>	144										
<b>Display Resolution</b>	1,920 x 1,080										
<b>Interface</b>	Display port, HDMI, and headphone jack port										
<b>Power Supply</b>	AC 100-240 V										

<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 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; 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 the viewable image size of these monitors does not generally exceed 76 cm (30 inches).</p> <p>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.</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;"><b>MARILOU P. MENDOZA</b> Chairperson</p> <div style="display: flex; justify-content: space-between; align-items: center;"> <div style="text-align: center;"> <p>19-00328</p> </div> </div>

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2019-09-010 p. 21



REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION  
ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

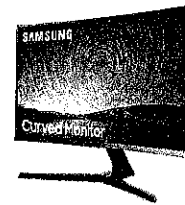
<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8528.52.00B</b> <b>MFN - 15% ad valorem</b> <b>ATIGA - Zero</b> <b>ACFTA - Zero</b> <b>AKFTA - Zero</b>		<b>19-380</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>SEP 10 2019</b>

**4 DESCRIPTION OF GOOD**

**“SAMSUNG CURVED MONITOR, MODEL: LC27R500FHXXP”**

Based on the brochure submitted, subject article is a curved light-emitting diode (LED)-backlit display monitor. It is capable of connecting to computers, game consoles, and other media players via the monitor’s interface. Subject article has the following specifications:

<b>Diagonal Size (inches)</b>	26.9
<b>Refresh Rate (Hz)</b>	60
<b>Display Resolution</b>	1,920 x 1,080
<b>Interface</b>	D-sub, HDMI, and headphone jack port
<b>Power Supply</b>	AC 100-240 V



**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; 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 the viewable image size of these monitors does not generally exceed 76 cm (30 inches).

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



Republic of the Philippines  
TARIFF COMMISSION



19-00329

*APL*

2019-09-010 p.22



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 3004.39.00</b> <b>MFN - 1% ad valorem</b> <b>AIFTA - Zero</b>		<b>19-381</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>SEP 10 2019</b>

**4 DESCRIPTION OF GOOD**

**“FOLICULIN™-75 HP”**

Based on the certificate of product registration from the Food and Drug Administration (FDA), product monograph, and product insert submitted, subject article is a gonadotropin drug: urofollitropin. It is a highly purified urinary follicle stimulating hormone (FSH) derived from human menopausal urine. It has an FSH activity of 75 I.U./150 I.U. and a luteinizing hormone activity of less than 1 I.U./2 I.U. per vial. It is indicated for females with World Health Organization (WHO) Type 2 anovulatory disorders, such as polycystic ovarian syndrome (PCOS). Packed in 1-ml vials, subject article is a sterile, freeze-dried powder to be reconstituted with the supplied 1 ml of sodium chloride solution for subcutaneous or intramuscular injection at a dosage depending on the patient's condition.

**5 REASONS FOR CLASSIFICATION**

Heading 30.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicaments consisting of mixed or unmixed products, provided they are put up in measured doses or in forms such as tablets, ampoules (for example, re-distilled water, in ampoules of 1.25 to 10 cm<sup>3</sup>, for use either for the direct treatment of certain diseases, e.g., alcoholism, diabetic coma or as a solvent for the preparation of injectible medicinal solutions), capsules, cachets, drops or pastilles, medicaments in the form of transdermal administration systems, or small quantities of powder, ready for taking as single doses for therapeutic or prophylactic use.

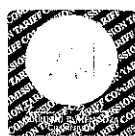
In view thereof, subject article is classified under AHTN 2017 subheading 3004.39.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and ASEAN-India Free Trade Area (AIFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AI”.

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



19-00330

*df*

2019-09-010 p. 23



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>
	<p><b>AHTN 3004.39.00</b>  <b>MFN - 1% ad valorem</b>  <b>AIFTA - Zero</b></p>		19-383
		<b>3</b>	<b>DATE ISSUED</b>
			SEP 04 2019.

**4 DESCRIPTION OF GOOD**

**"PRIMIGYN"**

Based on the product monograph, product insert, photograph of the product, and certificate of product registration (CPR) from the Food and Drug Administration (FDA) submitted, subject article is a medicament containing dinoprostone (prostaglandin E<sub>2</sub>) in the form of translucent sterile gel. It is available in 2.5-mL prefilled syringe, containing 0.5 milligrams of dinoprostone per 3 grams of gel, with an accompanying catheter for endocervical application. Subject article is used for softening and dilation of the cervix of pregnant women.

**5 REASONS FOR CLASSIFICATION**

Heading 30.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicaments consisting of mixed or unmixed products, provided they are, among others, put up in measured doses or in forms such as tablets, ampoules (for example, re-distilled water, in ampoules of 1.25 to 10 cm<sup>3</sup>, for use either for the direct treatment of certain diseases, e.g., alcoholism, diabetic coma or as a solvent for the preparation of injectible medicinal solutions), capsules, cachets, drops or pastilles, medicaments in the form of transdermal administration systems, or small quantities of powder, ready for taking as single doses for therapeutic or prophylactic use.

In view thereof, subject article is classified under AHTN 2017 subheading 3004.39.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and ASEAN-India Free Trade Area (AIFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AI".

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



19-00289

*act*

2019-09-010 p. 24



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 3004.20.99</b> <b>MFN - 5% ad valorem</b> <b>AIFTA - 1% (01 Jan. - 30 Dec.) / Zero (31 Dec.)</b>		19-384
		<b>3</b>	<b>DATE ISSUED</b>
			SEP 10 2019

**4 DESCRIPTION OF GOOD**

**“POLY-MxB (POLYMYXIN B SULFATE)”**

Based on the product monogram, product insert, photograph of the product, and certificate of product registration (CPR) from the Food and Drug Administration (FDA) submitted, subject article is a lyophilized powder of polymyxin (basic polypeptide antibiotics derived from *Bacillus Polymyxa*) suitable for preparation of sterile solutions for intramuscular/intravenous drips and intrathecal or subconjunctival injections. It contains 500,000 units Polymyxin B, as the active ingredient. Packed in 5-ml vials, subject article is used for the treatment of intensive care unit (ICU)-acquired infections of various types caused by multidrug-resistant (MDR) gram-negative pathogens, such as *Pseudomonas aeruginosa*, *Acinetobacter baumannii*, *Klebsiella pneumoniae*, and *Enterobacter* species.

**5 REASONS FOR CLASSIFICATION**

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

In view thereof, subject article is classified under AHTN 2017 subheading 3004.20.99, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem and ASEAN-India Free Trade Area (AIFTA) rate of duty of 1% ad valorem from 01 January to 30 December 2019 and zero from 31 December 2019 and onwards, subject to submission of Certificate of Origin (CO) Form “AI”.

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





2019-09-010 p.25



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 2309.90.20</b> <b>MFN - Zero</b>		<b>19-385</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>SEP 03 2019</b>

**4 DESCRIPTION OF GOOD**

**“AGROMEGA”**

Based on the product specifications, certificate of analysis, product brochure, and certificate of feed product registration from the Bureau of Animal Industry (BAI) submitted, subject article is a feed supplement containing salmon oil and corn cob (carrier). It is in the form of a brown powder with a fishy odour. Packed in 20-kg printed laminated polypropylene bags, subject article is added to finished feeds of swine, poultry, cats, and dogs, in different dosages, as a source of omega-3 fatty acid.

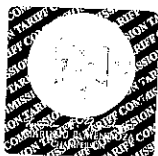
**5 REASONS FOR CLASSIFICATION**

Heading 23.09 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, preparations for supplementing (balancing) farm-produced feed (feed supplements). Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced animal diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients. Although, qualitatively, these preparations have much the same composition as those in complete feeds, they are distinguished by a relatively high content of one particular nutrient.

In view thereof, subject article is classified under AHTN 2017 subheading 2309.90.20, 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



Republic of the Philippines  
TARIFF COMMISSION



19-00285

*Mari Lou P. Mendoza*

**MARILOU P. MENDOZA**  
Chairperson

2019-09-010 p.26



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REPUBLIC OF THE PHILIPPINES

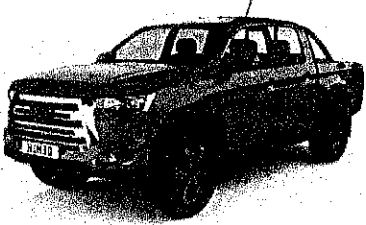
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8704.21.29</b> <b>MFN – 30% ad valorem</b> <b>ACFTA – 5% ad valorem</b>		<b>19-387</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>SEP 10 2019</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>														
	<b>“JAC T8 4x4 PICK-UP, MODEL: HFC1037D3KSV”</b>														
	<p>Based on the technical specifications submitted, subject article is a brand new, double cab, four-wheel-driven pick-up vehicle to be imported completely built-up (CBU). It has the following specifications :</p> <table border="1" style="width: 100%;"> <tr> <td>Piston Displacement / Fuel</td> <td>1,999 cc / diesel</td> </tr> <tr> <td>Transmission</td> <td>LC6T32</td> </tr> <tr> <td>Overall Dimension (L x W x H; mm)</td> <td>5,325 x 1,880 x 1,830</td> </tr> <tr> <td>Truck Bed Dimensions (L x W x H; mm)</td> <td>1,520 x 1,520 x 470</td> </tr> <tr> <td>Gross Vehicle Weight (kg)</td> <td>2,870</td> </tr> <tr> <td>Payload (kg)</td> <td>900</td> </tr> <tr> <td>Seating Capacity</td> <td>5</td> </tr> </table>	Piston Displacement / Fuel	1,999 cc / diesel	Transmission	LC6T32	Overall Dimension (L x W x H; mm)	5,325 x 1,880 x 1,830	Truck Bed Dimensions (L x W x H; mm)	1,520 x 1,520 x 470	Gross Vehicle Weight (kg)	2,870	Payload (kg)	900	Seating Capacity	5
Piston Displacement / Fuel	1,999 cc / diesel														
Transmission	LC6T32														
Overall Dimension (L x W x H; mm)	5,325 x 1,880 x 1,830														
Truck Bed Dimensions (L x W x H; mm)	1,520 x 1,520 x 470														
Gross Vehicle Weight (kg)	2,870														
Payload (kg)	900														
Seating Capacity	5														



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 87.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers motor vehicles for the transport of goods. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the classification of certain motor vehicles in this heading is determined by certain features which indicate that the vehicles are designed for the transport of goods rather than for the transport of persons (heading 87.03). The following features are indicative of the design characteristics generally applicable to the vehicles which fall in this heading, among others, presence of a separate cabin for the driver and passengers and a separate open platform with side panels and a drop-down tailgate (pick-up vehicles).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8704.21.29, with a Most Favoured Nation (MFN) rate of duty of 30% 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”.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p><i>Handwritten signature</i></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>



2019-09-010 p. 27



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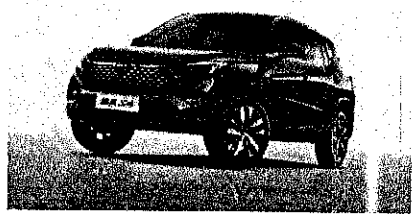
REPUBLIC OF THE PHILIPPINES




TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1   AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>  <p style="text-align: center;">AHTN 8703.22.59 MFN - 30% ad valorem ACFTA - 5% ad valorem</p>	<table border="1"> <tr> <td data-bbox="1021 481 1101 526"><b>2</b></td> <td data-bbox="1101 481 1449 526"><b>TCC (AR) NO.</b></td> </tr> <tr> <td></td> <td data-bbox="1101 526 1449 571">19-389</td> </tr> <tr> <td data-bbox="1021 571 1101 616"><b>3</b></td> <td data-bbox="1101 571 1449 616"><b>DATE ISSUED</b></td> </tr> <tr> <td></td> <td data-bbox="1101 616 1449 721">SEP 10 2019</td> </tr> </table>	<b>2</b>	<b>TCC (AR) NO.</b>		19-389	<b>3</b>	<b>DATE ISSUED</b>		SEP 10 2019
<b>2</b>	<b>TCC (AR) NO.</b>								
	19-389								
<b>3</b>	<b>DATE ISSUED</b>								
	SEP 10 2019								

<b>4   DESCRIPTION OF GOOD</b>  <p style="text-align: center;"><b>“JAC S4 1.5T+6MT, MODEL: HFC7152MV”</b></p> <p>Based on the technical information submitted, subject article is a completely built-up (CBU), front-wheel-driven sports utility vehicle (SUV) used for the transport of up to five (5) persons. Its specifications are as follows:</p> <table border="1" data-bbox="95 1019 1013 1153"> <tr> <td>Gross vehicle weight (kg)</td> <td>1,790</td> </tr> <tr> <td>Engine (displacement, fuel)</td> <td>1,499 cc, gasoline</td> </tr> <tr> <td>Dimension (LxWxH) (mm)</td> <td>4,410 x 1,800 x 1,660</td> </tr> </table> 	Gross vehicle weight (kg)	1,790	Engine (displacement, fuel)	1,499 cc, gasoline	Dimension (LxWxH) (mm)	4,410 x 1,800 x 1,660
Gross vehicle weight (kg)	1,790					
Engine (displacement, fuel)	1,499 cc, gasoline					
Dimension (LxWxH) (mm)	4,410 x 1,800 x 1,660					

<b>5   REASONS FOR CLASSIFICATION</b>  <p>Heading 87.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers motor vehicles of various types (including amphibious motor vehicles) designed for the transport of persons. The vehicles of this heading may have any type of motor (internal combustion piston engine, electric motor, gas turbine, combination of an internal combustion piston engine and one or more electric motors, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8703.22.59, with a Most Favoured Nation (MFN) rate of duty of 30% 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”.</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>Handwritten signature</i></p> <p style="text-align: right;"><b>MARILOU P. MENDOZA</b> Chairperson</p> <div style="display: flex; justify-content: space-between; align-items: center;">  <div style="text-align: center;">         Republic of the Philippines  <b>TARIFF COMMISSION</b>          19-00333     </div> </div>
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2019-09-010 p.28



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

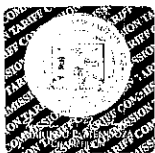
**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<p><b>AHTN 8704.21.29</b>  <b>MFN – 30% ad valorem</b>  <b>ACFTA – 5% ad valorem</b></p>		<b>19-390</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>SEP 10 2019</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>														
	<p><b>“JAC T8 4x2 HFC1037D3KV PICK-UP”</b></p> <p>Based on the technical specifications submitted, subject article is a brand new, double cab, two-wheel-driven pick-up vehicle to be imported completely built-up (CBU). It has the following specifications :</p> <table border="1" style="width: 100%;"> <tr> <td>Piston Displacement / Fuel</td> <td>1,999 cc / diesel</td> </tr> <tr> <td>Transmission</td> <td>LC6T32</td> </tr> <tr> <td>Overall Dimension (L x W x H; mm)</td> <td>5,325 x 1,880 x 1,830</td> </tr> <tr> <td>Truck Bed Dimension (L x W x H; mm)</td> <td>1,520 x 1,520 x 470</td> </tr> <tr> <td>Gross Vehicle Weight (kg)</td> <td>2,755</td> </tr> <tr> <td>Payload (kg)</td> <td>900</td> </tr> <tr> <td>Seating Capacity</td> <td>5</td> </tr> </table> <div style="text-align: right; margin-top: 10px;">  </div>	Piston Displacement / Fuel	1,999 cc / diesel	Transmission	LC6T32	Overall Dimension (L x W x H; mm)	5,325 x 1,880 x 1,830	Truck Bed Dimension (L x W x H; mm)	1,520 x 1,520 x 470	Gross Vehicle Weight (kg)	2,755	Payload (kg)	900	Seating Capacity	5
Piston Displacement / Fuel	1,999 cc / diesel														
Transmission	LC6T32														
Overall Dimension (L x W x H; mm)	5,325 x 1,880 x 1,830														
Truck Bed Dimension (L x W x H; mm)	1,520 x 1,520 x 470														
Gross Vehicle Weight (kg)	2,755														
Payload (kg)	900														
Seating Capacity	5														

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 87.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers motor vehicles for the transport of goods. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the classification of certain motor vehicles in this heading is determined by certain features which indicate that the vehicles are designed for the transport of goods rather than for the transport of persons (heading 87.03). The following features are indicative of the design characteristics generally applicable to the vehicles which fall in this heading, among others, presence of a separate cabin for the driver and passengers and a separate open platform with side panels and a drop-down tailgate (pick-up vehicles).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8704.21.29, with a Most Favoured Nation (MFN) rate of duty of 30% 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”.</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>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p> </div>



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8703.23.65</b> <b>MFN - 30% ad valorem</b> <b>ACFTA - 30% ad valorem</b>		<b>19-391</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>SEP 10 2019</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>						
	<p><b>“JAC S3 1.6VVT+6MT, MODEL: HFC7161MV”</b></p> <p>Based on the technical brochure submitted, subject article is a completely built-up (CBU), front-wheel-driven sports utility vehicle (SUV) used for the transport of up to five (5) persons. Its specifications are as follows:</p>						
	<table border="1" style="width: 100%;"> <tr> <td style="width: 30%;"><b>Gross vehicle weight (kg)</b></td> <td>1,635</td> </tr> <tr> <td><b>Engine (displacement, fuel)</b></td> <td>1,590 cc; gasoline</td> </tr> <tr> <td><b>Dimension (LxWxH) (mm)</b></td> <td>4,345 x 1,765 x 1,640</td> </tr> </table>	<b>Gross vehicle weight (kg)</b>	1,635	<b>Engine (displacement, fuel)</b>	1,590 cc; gasoline	<b>Dimension (LxWxH) (mm)</b>	4,345 x 1,765 x 1,640
<b>Gross vehicle weight (kg)</b>	1,635						
<b>Engine (displacement, fuel)</b>	1,590 cc; gasoline						
<b>Dimension (LxWxH) (mm)</b>	4,345 x 1,765 x 1,640						
							

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 87.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers motor vehicles of various types (including amphibious motor vehicles) designed for the transport of persons. The vehicles of this heading may have any type of motor (internal combustion piston engine, electric motor, gas turbine, combination of an internal combustion piston engine and one or more electric motors, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8703.23.65, with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem, and ASEAN-China Free Trade Area (ACFTA) rate of duty of 30% ad valorem, 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><i>Mari Lou P. Mendoza</i></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	