

2019-12-028




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

*dt*  
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**MEMORANDUM**

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

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

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

**DATE :** 19 December 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 09 - 11 December 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
19-409	“SAMSUNG SmartThings MULTIPURPOSE SENSOR”	9031.80.90	MFN – Zero ATIGA – Zero* ACFTA – Zero* AKFTA – Zero*
19-517	“L-HISTIDINE”	2933.29.00	MFN – 1% Ad Valorem
19-530	“Vitamin Mineral Premix”	2106.90.73	MFN – 1% Ad Valorem ACFTA – Zero*

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

MANILA 1099

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19-537	“CHANGAN 100 P TRUCK, MODEL: QL10403EARY”	8704.21.29	MFN – 30% Ad Valorem ACFTA – 5% Ad Valorem*
19-553	“CHASSIS FITTED WITH ENGINE”	8706.00.19	MFN – 10% Ad Valorem AJCEPA – Zero* PJEPA – Zero*
19-580	“NEMA <sup>®</sup> NEQ EXPANSION VESSELS (HORIZONTAL)”	8479.89.40	MFN - 1% Ad Valorem
19-581	“NEMA <sup>®</sup> NEX 10 BAR EXPANSION VESSELS (VERTICAL)”	8479.89.40	MFN - 1% Ad Valorem
19-587	“HOCKLEY PY-PRO SUPER”	3808.91.90	MFN – 3% Ad Valorem

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

**For your information, guidance and strict compliance.**

**CC: COMMISSIONER OF CUSTOMS**

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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

12 December 2019

**COMMISSIONER REY LEONARDO GUERRERO**

Bureau of Customs  
Port Area, Manila



BOC-09-09692

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 eight (8) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 19-409, 19-517, 19-530, 19-537, 19-553, 19-580, 19-581, and 19-587, issued by this Commission from 09 December 2019 to 11 December 2019.

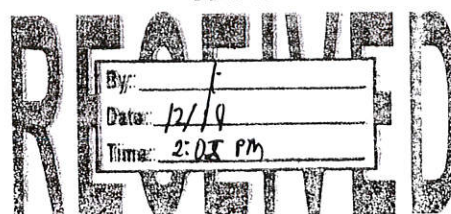
Thank you.

Very truly yours,

**MARILOU P. MENDOZA**  
Chairperson



OFFICE OF THE DIRECTOR  
IAS

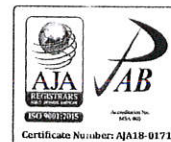


Encl: As stated.

cc: The Secretary  
Department of Finance  
Manila



Max [Signature]  
12/19/19  
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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

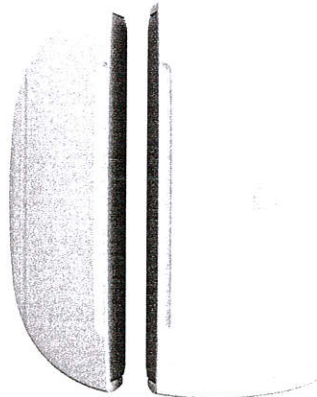
<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 9031.80.90</b> <b>MFN – Zero</b> <b>ATIGA – Zero</b> <b>ACFTA – Zero</b> <b>AKFTA – Zero</b>		<b>19-409</b>
		<b>3</b>	<b>DATE ISSUED</b>
			DEC 09 2019

**4 DESCRIPTION OF GOOD**

**“SAMSUNG SmartThings MULTIPURPOSE SENSOR”**

Based on the brochure and technical information submitted and on the demonstration conducted, subject article is a battery-operated multi-sensing device that transmits gathered data/information via wireless local area network (WLAN) to smartphones. It consists of two (2) magnetic parts embedded with electronic sensors that can monitor whether doors, windows, or cabinets are open or closed (magnetic sensor), detect temperature (electronic thermometer), and vibrations (accelerometer). One part of the device is to be installed to the door/window, aligned to the other part installed to the door/window frame. Subject article transmits data via wireless SmartThings Hub or SmartThings Wifi to a smartphone. It has the following specifications:

Connectivity	Zigbee 3.0
Operating System	Real Time OS
Battery Capacity	600 mA-h (CR2450)
Dimensions (mm)	43.8 x 51.9 x 13.7
Weight (g)	39



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## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

2	TCC (AR) NO.
19-409	

### 5 REASONS FOR CLASSIFICATION

Heading 90.31 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers measuring or checking instruments, appliances and machines, whether or not optical. It should, however, be noted that this group does not include any instruments, apparatus, etc., falling in headings 90.01 to 90.12 or 90.15 to 90.30.

In view thereof, subject article is classified under AHTN 2017 subheading 9031.80.90, 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



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

2019-12-028 p.6



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

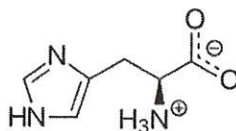
Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
AHTN 2933.29.00 MFN - 1% ad valorem		19-517	
		<b>3</b>	<b>DATE ISSUED</b>
		DEC 09 2019	

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
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## "L-HISTIDINE"

Based on the packing list, safety data sheet, production flowchart, product specifications, and sample submitted, subject article is a white crystalline powder consisting of pure L-histidine ((S)-2-amino-1H-imidazole-4-propionic acid). Packed in 25-kg drums, subject article is used as a source of nutrients and minerals in the manufacture of milk products. It has the following chemical structure:



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
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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 29.33 of the AHTN 2017 covers heterocyclic compounds with nitrogen heteroatom(s) only. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heterocyclic compounds covered by this heading are, among others, compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure.

In view thereof, subject article is classified under AHTN 2017 subheading 2933.29.00, 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



Republic of the Philippines  
TARIFF COMMISSION



19-00499

*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)

<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 2106.90.73</b> <b>MFN - 1% ad valorem</b> <b>ACFTA - Zero</b>		<b>19-530</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>DEC 09 2019</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“Vitamin Mineral Premix”</b></p> <p>Based on the product specifications and process flowchart submitted, subject article is a mixture of vitamins and minerals in the form of orange/yellow powder. It consists of folic acid, iron, mixed tocopherols, niacin (nicotinamide), vitamins (B<sub>2</sub>, B<sub>6</sub>, and E), and zinc (oxide), with calcium carbonate as carrier. Packed in 25-kg foil laminated bags in a rigid cardboard, subject article is used as a source of additional nutrients in food products.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 21.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.73 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”.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>

FOR THE COMMISSION

*Handwritten signature of MariLou P. Mendoza*

**MARILOU P. MENDOZA**  
Chairperson



2019-12-028 p.8



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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>19-537</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>DEC 11 2019</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>										
	<b>“CHANGAN 100 P TRUCK, MODEL: QL10403EARY”</b>										
	<p>Based on the technical information submitted, subject article is a four-wheeled motor vehicle consisting of a cab, an engine, and a complete chassis (frame, transmission, steering gear, axle with wheels). It is designed for transport of goods and has the following specifications:</p>										
	<table border="1" style="width: 100%;"> <tr> <td style="width: 35%;"><b>Engine and fuel type</b></td> <td>4JB1CN 2.8L Inline-4; Diesel</td> </tr> <tr> <td><b>Drive train</b></td> <td>Rear-wheel drive</td> </tr> <tr> <td><b>Dimension (LxWxH) (mm)</b></td> <td>4,605 x 1,695 x 2,105</td> </tr> <tr> <td><b>Gross vehicle weight (kg)</b></td> <td>4,200</td> </tr> <tr> <td><b>Cabin seating capacity</b></td> <td>3 persons</td> </tr> </table>	<b>Engine and fuel type</b>	4JB1CN 2.8L Inline-4; Diesel	<b>Drive train</b>	Rear-wheel drive	<b>Dimension (LxWxH) (mm)</b>	4,605 x 1,695 x 2,105	<b>Gross vehicle weight (kg)</b>	4,200	<b>Cabin seating capacity</b>	3 persons
<b>Engine and fuel type</b>	4JB1CN 2.8L Inline-4; Diesel										
<b>Drive train</b>	Rear-wheel drive										
<b>Dimension (LxWxH) (mm)</b>	4,605 x 1,695 x 2,105										
<b>Gross vehicle weight (kg)</b>	4,200										
<b>Cabin seating capacity</b>	3 persons										
											

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Note 3 to Chapter 87 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 87.06.</p> <p>Heading 87.04 of the AHTN 2017 covers motor vehicles for the transport of goods. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers in particular, among others, ordinary lorries (trucks) and vans (flat, tarpaulin-covered, closed, etc.); delivery trucks and vans of all kinds.</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>
	  19-00503





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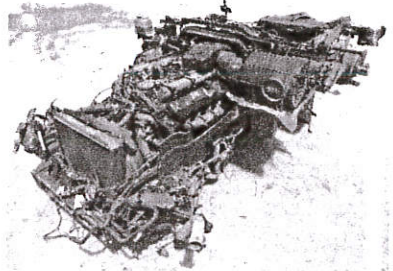
REPUBLIC OF THE PHILIPPINES



**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 8706.00.19</b> <b>MFN – 10% ad valorem</b> <b>AJCEPA – Zero</b> <b>PJEPa – Zero</b>		<b>19-553</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>DEC 11 2019</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>												
	<p><b>“CHASSIS FITTED WITH ENGINE”</b></p> <p>Based on the packing list, pictures, and technical information submitted, subject article is a chassis (fitted with engine) of a used semi-trailer tractor. It consists of a ladder frame, V-type engine, engine transmission, steering gear, wire harness, fifth-wheel coupling, leaf spring suspension, and rear axle, among others. Subject article can be rebuilt as a road tractor and has the following specifications:</p>												
													
	<table border="1" style="width: 100%;"> <tr> <td style="width: 20%;"><b>Engine</b></td> <td style="width: 30%;"><b>Fuel</b></td> <td style="width: 50%;">Diesel</td> </tr> <tr> <td></td> <td><b>Displacement (cc)</b></td> <td>19,001</td> </tr> <tr> <td><b>Drivetrain</b></td> <td></td> <td>4x2</td> </tr> <tr> <td><b>Net/Gross Vehicle Weight (kg)</b></td> <td></td> <td>7,500 / 20,000</td> </tr> </table>	<b>Engine</b>	<b>Fuel</b>	Diesel		<b>Displacement (cc)</b>	19,001	<b>Drivetrain</b>		4x2	<b>Net/Gross Vehicle Weight (kg)</b>		7,500 / 20,000
<b>Engine</b>	<b>Fuel</b>	Diesel											
	<b>Displacement (cc)</b>	19,001											
<b>Drivetrain</b>		4x2											
<b>Net/Gross Vehicle Weight (kg)</b>		7,500 / 20,000											

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 87.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the chassis-frames or the combined chassis-body framework (unibody or monocoque construction), for the motor vehicles of headings 87.01 to 87.05, fitted with their engines and with their transmission and steering gear and axles (with or without wheels). That is to say, goods of this heading are motor vehicles without bodies.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8706.00.19, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; 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” and “JP”, 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>
	 



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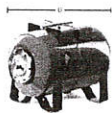
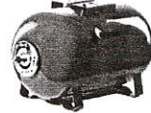
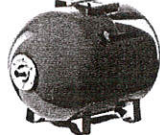
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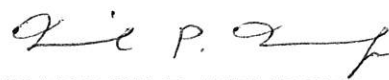



REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<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 8479.89.40</b> <b>MFN - 1% ad valorem</b>		<b>19-580</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>DEC 11 2019</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>								
	<b>“NEMA® NEQ EXPANSION VESSELS (HORIZONTAL)”</b>								
	<p>Based on the brochure and technical information submitted, subject articles are hydro-pneumatic pressure tanks, composed of a steel shell and an ethylene propylene diene monomer (EPDM) or butyl replaceable bladder. The tanks have a pressure rating of 10 bars and are available in red and blue colors. Used for water supply and sanitary hot water applications, subject articles have the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td><b>Volume (L)</b></td> <td style="text-align: center;">24 – 100</td> </tr> <tr> <td><b>Weight (kg)</b></td> <td style="text-align: center;">4 – 18</td> </tr> <tr> <td><b>Diameter (mm)</b></td> <td style="text-align: center;">280 – 480</td> </tr> <tr> <td><b>Height (mm)</b></td> <td style="text-align: center;">470 – 800</td> </tr> </table> <div style="display: flex; justify-content: space-around; align-items: center; margin-top: 10px;"> <div style="text-align: center;">  24 ltr         </div> <div style="text-align: center;">  50-80 ltr         </div> <div style="text-align: center;">  100 ltr         </div> </div>	<b>Volume (L)</b>	24 – 100	<b>Weight (kg)</b>	4 – 18	<b>Diameter (mm)</b>	280 – 480	<b>Height (mm)</b>	470 – 800
<b>Volume (L)</b>	24 – 100								
<b>Weight (kg)</b>	4 – 18								
<b>Diameter (mm)</b>	280 – 480								
<b>Height (mm)</b>	470 – 800								

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 84.79 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the many and varied machines covered by this heading include, among others, hydraulic accumulators, for keeping in reserve an amount of liquid under pressure in order to give an even rate of flow of feed pressure to hydraulic machinery.</p> <p>In view thereof, subject articles are classified under AHTN 2017 subheading 8479.89.40, 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> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p>   <b>MARILOU P. MENDOZA</b>              Chairperson         </div> <div style="display: flex; justify-content: space-between; align-items: center; margin-top: 20px;">  <div style="text-align: center;">               Republic of the Philippines  <b>TARIFF COMMISSION</b>                19-00504         </div> </div>



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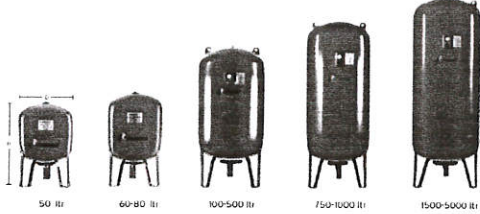
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REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<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 8479.89.40</b> <b>MFN - 1% ad valorem</b>		<b>19-581</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>DEC 11 2019</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>								
	<b>“NEMA® NEX 10 BAR EXPANSION VESSELS (VERTICAL)”</b>								
	<p>Based on the brochure and technical information submitted, subject articles are hydro-pneumatic pressure tanks, composed of a steel shell and an ethylene propylene diene monomer (EPDM) or butyl replaceable bladder. The tanks have a pressure rating of 10 bars and are available in red and blue colors. Used for heating, ventilation, and air conditioning (HVAC), water supply, and sanitary hot water applications, subject articles have the following specifications:</p>								
	<table border="1" style="display: inline-table; margin-right: 20px;"> <tr><td><b>Volume (L)</b></td><td>50 – 5000</td></tr> <tr><td><b>Weight (kg)</b></td><td>11 – 830</td></tr> <tr><td><b>Diameter (mm)</b></td><td>409 – 1450</td></tr> <tr><td><b>Height (mm)</b></td><td>600 – 3700</td></tr> </table> 	<b>Volume (L)</b>	50 – 5000	<b>Weight (kg)</b>	11 – 830	<b>Diameter (mm)</b>	409 – 1450	<b>Height (mm)</b>	600 – 3700
<b>Volume (L)</b>	50 – 5000								
<b>Weight (kg)</b>	11 – 830								
<b>Diameter (mm)</b>	409 – 1450								
<b>Height (mm)</b>	600 – 3700								

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 84.79 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the many and varied machines covered by this heading include, among others, hydraulic accumulators, for keeping in reserve an amount of liquid under pressure in order to give an even rate of flow of feed pressure to hydraulic machinery.</p> <p>In view thereof, subject articles are classified under AHTN 2017 subheading 8479.89.40, 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>FOR THE COMMISSION</p>  <b>MARILOU P. MENDOZA</b> 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>AHTN 3808.91.90</b> <b>MFN – 3% ad valorem</b>	<b>2</b> <b>TCC (AR) NO.</b> <b>19-587</b>
	<b>3</b> <b>DATE ISSUED</b> <b>DEC 09 2019</b>

**4**    **DESCRIPTION OF GOOD**

**“HOCKLEY PY-PRO SUPER”**

Based on the brochure, safety data sheet, and sample submitted, subject article is a ready-to-use insecticide, containing pyrethrum extract and piperonyl butoxide as active ingredients, in the form of colourless to pale-yellow liquid. It is effective against a variety of flying and crawling insects such as ticks, black ants, grain weevils, cockroaches, and termites, among others. Packed in one (1)-liter plastic bottles, subject article is applied to cracks and crevices, and non-porous and porous surfaces using a suitable sprayer.



**5**    **REASONS FOR CLASSIFICATION**

Heading 38.08 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a range of products intended to destroy pathogenic germs, insects (mosquitoes, moths, Colorado beetles, cockroaches, etc.), mosses and moulds, weeds, rodents, wild birds, etc. These insecticides, disinfectants, herbicides, fungicides, etc., are applied by spraying, dusting, sprinkling, coating, impregnating, etc., or may necessitate combustion. They achieve their results by nerve-poisoning, by stomach-poisoning, by asphyxiation or by odour, etc. The products of 38.08 include, among others, insecticides.

In view thereof, subject article is classified under AHTN 2017 subheading 3808.91.90 with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

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

FOR THE COMMISSION

**MARILOU P. MENDOZA**  
Chairperson

