

2019_10-005



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

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MEMORANDUM

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

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

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

DATE : 30 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 17 – 24 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
19-271	“ATOX”	2508.10.00	MFN – 1% Ad Valorem
19-273	“CAPTOX EU”	3802.90.20	MFN – 5% Ad Valorem
19-356	“PETKUS UNIVERSAL CLEANER U 15”	8437.10.10	MFN – Zero
19-358	“PE LL HF2508 X”	3901.40.00	MFN – 3% Ad Valorem



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19-359	"PE LL HF1820 X"	3901.40.00	MFN – 3% Ad Valorem
19-360	"PE LL HF1810 PX"	3901.40.00	MFN – 3% Ad Valorem
19-361	"PE LL HF1810 X"	3901.40.00	MFN – 3% Ad Valorem
19-362	"PE LL HF2508 GX"	3901.40.00	MFN – 3% Ad Valorem
19-363	"PE LL HF1832 X"	3901.40.00	MFN – 3% Ad Valorem
19-368	"HAAS-MEINCKE BISCUIT FORMING MACHINE, MODEL: V60-1"	8438.10.10	MFN – Zero
19-382	"ENDOPROST"	3004.39.00	MFN – 1% Ad Valorem AIFTA – Zero*
19-399	"WASHING MACHINE KIT 1 – TOP COVER ASSEMBLY, PART NO: CBDYTA077PLA0"	8450.90.10	MFN – 3% Ad Valorem ACFTA – Zero*
19-407	"BIMOLI® SPESIAL"	1511.90.36	MFN – 15% Ad Valorem ATIGA – Zero*

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19-408	“WAFELLO”	1905.32.20	MFN – 15% Ad Valorem ACFTA – Zero* ATIGA – Zero*
19-427	“SAMSUNG WASHING MACHINE, MODEL: WA80J5712SW/TC”	8450.11.90	MFN – 10% Ad Valorem ACFTA – 5% Ad Valorem* AKFTA – 5% Ad Valorem* ATIGA – Zero*
19-429	“SAMSUNG WASHING MACHINE, MODEL: WA75H4200SW/TC”	8450.11.90	MFN – 10% Ad Valorem ACFTA – 5% Ad Valorem* AKFTA – 5% Ad Valorem* ATIGA – Zero*
19-431	“SAMSUNG WASHING MACHINE, MODEL: WA12J5750SP/TC”	8450.20.00	MFN – 1% Ad Valorem ACFTA – Zero* AKFTA – Zero* ATIGA – Zero*
19-437	“CHIA SEEDS”	1207.99.90	MFN – 1% Ad Valorem
19-442	“KOPIKO® ICED BROWN COFFEE”	2202.99.40	MFN – 10% Ad Valorem ATIGA – Zero*
*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).			

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2508.10.00 MFN - 1% ad valorem		19-271
		3	DATE ISSUED
			SEP 24 2019

4 DESCRIPTION OF GOOD**"ATOX"**

Based on the certificate of feed product registration from the Bureau of Animal Industry (BAI), product brochure, safety data sheet, and product specifications submitted, subject article is natural magnesium smectite (bentonite). It is obtained by direct extraction from a mine, followed by sun-drying, initial grinding, then further drying in a fluid bed, and grinding to produce a fine gray powder. Packed in 20-kg paper bags, subject article is a toxin binder to be added to animal feeds at a rate of 1 to 2 kg per ton of feed, to prevent intestinal absorption of mycotoxins and stop mycotoxin progress through the feed chain.

5 REASONS FOR CLASSIFICATION

Chapter Note 1 of Chapter 25 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that except where their context or Note 4 to this Chapter otherwise requires, the headings of this Chapter cover only products which are in the crude state or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (except crystallisation), but not products which have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading.

Heading 25.08 of AHTN 2017 covers, among others, other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all natural clayey substances (other than kaolin and other kaolinic clays of heading 25.07) consisting of earths or rocks of sedimentary origin with a basis of aluminium silicates. These products remain in this heading even if they have been heated to remove some or most of the associated water (to produce absorbent clay) or when fully calcined. It includes, among others, bentonite, a clay derived from volcanic ash; largely used as an ingredient of moulding sand, as a filtering and decolouring agent in oil refining and for degreasing of textiles.

In view thereof, subject article is classified under AHTN 2017 subheading 2508.10.00, 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

Mari Lou P. Mendoza
MARILOU P. MENDOZA
Chairperson



19-00359

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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.
			19-273
		3	DATE ISSUED
	AHTN 3802.90.20 MFN - 5% ad valorem		SEP 17 2019

4 DESCRIPTION OF GOOD

“CAPTOX EU”

Based on the certificate of feed product registration from the Bureau of Animal Industry (BAI), product specifications, manufacturing process flowchart, and photograph of packaging submitted, subject article is an activated bentonite in the form of fine powder. It is produced by milling raw bentonite clay, followed by alkali-activation using sodium carbonate (Na₂CO₃), then packed in 25-kg bags. Subject article is a toxin binder added to animal feeds or to raw material of feeds at a rate of 1 to 5 kg/ton of feed and can be increased depending on the feed formula and extent of mycotoxin contamination. It prevents intestinal absorption of mycotoxins and stops mycotoxin progress through the feed chain and promotes food safety.

5 REASONS FOR CLASSIFICATION

Heading 38.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, activated natural mineral products. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, activated clays and activated earths. These consist of selected colloidal clays or clayey earths activated, according to their intended use, by means of an acid or an alkali, dried and then ground. When activated by means of an alkali, they are emulsifiers, suspension agents and agglomerating agents; these are used, in particular, in the manufacture of polishing or cleaning preparations, and, because of their swelling properties, for improving foundry sands and drilling sludge. When activated by means of an acid, they are mainly used for decolourising animal, vegetable or mineral oils, fats or waxes.

In view thereof, subject article is classified under AHTN 2017 subheading 3802.90.20 with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem.

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

FOR THE COMMISSION

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MARILOU P. MENDOZA
Chairperson



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

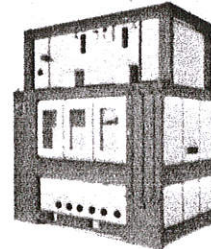
1 AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	AHTN 8437.10.10	2 TCC (AR) NO.
	MFN - Zero	19-356
		3 DATE ISSUED
		SEP 24 2019

4 | **DESCRIPTION OF GOOD**

“PETKUS UNIVERSAL CLEANER U 15”

Based on the brochure submitted, subject article is an electrically-operated multi-stage cleaning machine. It is equipped with an inlet hopper, one (1) pre-aspiration separator and one (1) final aspiration separator with depositing chamber, and two (2) screen compartments with two (2) screen layers. The cleaning is achieved by combination of the screening process and air aspiration system. Designed for cleaning grains, pulses, oilseeds, and similar free-flowing products, subject article has the following specifications:

Capacity: (basis: wheat)	
Pre-cleaning (t/h)	80
Seed cleaning (t/h)	10
Industrial cleaning (t/h)	40
Fan (kw)	15.0 - 18.0
Screen surface (m ²)	8.40
Weight (kg)	3,000



5 | **REASONS FOR CLASSIFICATION**

Heading 84.37 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading also covers machinery used in the milling industry for cleaning, sorting or grading grain prior to milling. Some of these machines are based on the same principles as the winnowing, screening and grading machines, among others, but are designed for larger output and are specialised for the milling industry, e.g. aspirator separators with oscillating sieves.

In view thereof, subject article is classified under AHTN 2017 subheading 8437.10.10, 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

Mari Lou P. Mendoza

MARILOU P. MENDOZA
Chairperson



19-00360

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REPUBLIC OF THE PHILIPPINES

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

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3901.40.00 MFN - 3% ad valorem		19-358
		3	DATE ISSUED
		SEP 24 2019	

4 DESCRIPTION OF GOOD

“PE LL HF2508 X”

Based on the nuclear magnetic resonance (NMR) quantitative test result, product data sheet, safety data sheet, and sample submitted, subject article is an ethylene-hexene copolymer resin, containing by weight less than 94% ethylene and more than 6% 1-hexene, with antioxidant. It is in the form of translucent white pellets having a melt flow index of 0.8 g/10 minutes at 190°C and a density of 0.925 g/cm³. Packed in 25-kg bags, subject article is used in the manufacture of general purpose packaging, heavy duty bags, high speed films, and blown stretch films; and for blending with low-density polyethylene (LDPE) resins.

5 REASONS FOR CLASSIFICATION

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

Furthermore, Note 6(b) to this Chapter states that in headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

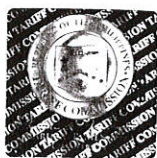
Heading 39.01 of the AHTN 2017 covers polymers of ethylene, in primary forms.

In view thereof, subject article is classified under AHTN 2017 subheading 3901.40.00, 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



Republic of the Philippines
TARIFF COMMISSION



19-00361

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REPUBLIC OF THE PHILIPPINES

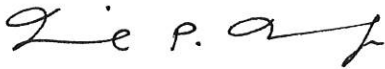
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	AHTN 3901.40.00 MFN - 3% ad valorem	2	TCC (AR) NO.
				19-359
			3	DATE ISSUED
			SEP 24 2019	

4	DESCRIPTION OF GOOD
“PE LL HF1820 X”	
<p>Based on the product composition reported by a third-party laboratory, technical and safety data sheets, and sample submitted, subject article is an ethylene-hexene copolymer resin containing, by weight, less than 90% ethylene and more than 10% 1-hexene, with antioxidant. It is in the form of translucent to white pellets having a density of 0.918 g/cm³ and a melt flow index of 2.0 g/10 minutes at 190°C. Packed in 25-kg bags, subject article is used in the manufacture of general-purpose packaging, heavy-duty bags, and blown stretch films.</p>	

5	REASONS FOR CLASSIFICATION
<p>Note 4 to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that the expression “copolymers” covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including copolycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.</p> <p>Furthermore, Note 6(b) to Chapter 39 states that in headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes, and similar bulk forms.</p> <p>Heading 39.01 of the AHTN 2017 covers polymers of ethylene, in primary forms.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3901.40.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>	
FOR THE COMMISSION	
 MARILOU P. MENDOZA Chairperson	



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3901.40.00 MFN - 3% ad valorem		19-360
		3	DATE ISSUED
			SEP 24 2019

4 DESCRIPTION OF GOOD

“PE LL HF1810 PX”

Based on the product composition reported by a third-party laboratory, technical and safety data sheets, and sample submitted, subject article is an ethylene-hexene copolymer resin containing, by weight, less than 90% ethylene and more than 10% 1-hexene, with antioxidant, and slip and anti-block additives at a concentration of 1000 ppm and 6250 ppm, respectively. It is in the form of translucent to white pellets having a density of 0.918 g/cm³ and a melt flow index of 1.0 g/10 minutes at 190°C. Packed in 25-kg bags, subject article is used in the manufacture of general-purpose packaging, heavy-duty bags, and blown stretch films.

5 REASONS FOR CLASSIFICATION

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

Furthermore, Note 6(b) to Chapter 39 states that in headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes, and similar bulk forms.

Heading 39.01 of the AHTN 2017 covers polymers of ethylene, in primary forms.

In view thereof, subject article is classified under AHTN 2017 subheading 3901.40.00, 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

[Signature]

MARILOU P. MENDOZA
Chairperson



19-00363

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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 3901.40.00 MFN - 3% ad valorem</p>		19-361	
		3	DATE ISSUED
		SEP 24 2019	

4 DESCRIPTION OF GOOD

“PE LL HF1810 X”

Based on the product composition reported by a third-party laboratory, technical and safety data sheets, and sample submitted, subject article is an ethylene-hexene copolymer resin containing, by weight, less than 90% ethylene and more than 10% 1-hexene, with antioxidant. It is in the form of translucent to white pellets having a density of 0.918 g/cm³ and a melt flow index of 1.0 g/10 minutes at 190°C. Packed in 25-kg bags, subject article is used in the manufacture of general-purpose packaging, heavy-duty bags, and blown stretch films.

5 REASONS FOR CLASSIFICATION

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

Furthermore, Note 6(b) to Chapter 39 states that in headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes, and similar bulk forms.

Heading 39.01 of the AHTN 2017 covers polymers of ethylene, in primary forms.

In view thereof, subject article is classified under AHTN 2017 subheading 3901.40.00, 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

Mari Lou P. Mendoza

MARILOU P. MENDOZA
Chairperson



19-00364

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3901.40.00 MFN - 3% ad valorem		19-362
		3	DATE ISSUED
			SEP 24 2019

4 DESCRIPTION OF GOOD

“PE LL HF2508 GX”

Based on the nuclear magnetic resonance (NMR) quantitative test result, product data sheet, safety data sheet, and sample submitted, subject article is an ethylene-hexene copolymer resin, containing by weight less than 94% ethylene and more than 6% 1-hexene, with antioxidant. It is in the form of translucent white pellets having a melt flow index of 0.8 g/10 minutes at 190°C and a density of 0.929 g/cm³. Packed in 25-kg bags, subject article is used in the manufacture of general purpose packaging, heavy duty bags, high speed films, and blown stretch films; and for blending with low-density polyethylene (LDPE) resins.

5 REASONS FOR CLASSIFICATION

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

Furthermore, Note 6(b) to this Chapter states that in headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

Heading 39.01 of the AHTN 2017 covers polymers of ethylene, in primary forms.

In view thereof, subject article is classified under AHTN 2017 subheading 3901.40.00, 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

[Signature]
MARILOU P. MENDOZA
Chairperson



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REPUBLIC OF THE PHILIPPINES

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

1 AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY AHTN 3901.40.00 MFN - 3% ad valorem	2 TCC (AR) NO.
	19-363
	3 DATE ISSUED
SEP 24 2019	

4 | **DESCRIPTION OF GOOD**

“PE LL HF1832 X”

Based on the nuclear magnetic resonance (NMR) quantitative test result, product data sheet, and safety data sheet submitted, subject article is an ethylene-hexene copolymer resin, containing by weight less than 90% ethylene and more than 10% 1-hexene, with antioxidant. It is in the form of translucent white pellets having a melt flow index of 3.2 g/10 minutes at 190°C and a density of 0.918 g/cm³. Packed in 25-kg bags, subject article is used in the manufacture of general purpose packaging, heavy duty bags, high speed films, and blown stretch films; and for blending with low-density polyethylene (LDPE) resins.

5 | **REASONS FOR CLASSIFICATION**

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

Furthermore, Note 6(b) to this Chapter states that in headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

Heading 39.01 of the AHTN 2017 covers polymers of ethylene, in primary forms.

In view thereof, subject article is classified under AHTN 2017 subheading 3901.40.00, 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



19-00366

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REPUBLIC OF THE PHILIPPINES



TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY AHTN 8438.10.10 MFN - Zero	2 TCC (AR) NO. 19-368
	3 DATE ISSUED SEP 17 2019

4	DESCRIPTION OF GOOD										
<p>“HAAS-MEINCKE BISCUIT FORMING MACHINE, MODEL: V60-1”</p> <p>Based on the technical information submitted, subject article is an electrically-operated dough handling machine of stainless steel construction. It consists of a single head depositor, extruder, base unit with height-adjustable rack, and servo-driven wire-cutter for depositing various flour preparations/mixtures and dough types. Suited for products such as butter cookies, biscuits, and cupcakes, among others, subject article is to be imported as a semi-knocked down (SKD) unit. It has the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>Overall dimension (LxW) (mm)</td> <td>1,500 x 1,204</td> </tr> <tr> <td>Standard working widths (mm)</td> <td>600 – 1500</td> </tr> <tr> <td>Static height adjustable (mm)</td> <td>± 50</td> </tr> <tr> <td>Pacing motion (mm)</td> <td>0 – 80</td> </tr> <tr> <td>Accessories included</td> <td>2 x Pump house with eccentric system 2 x Wire-cutting die plate 2 x Wire-cutting frame Trolley for take-out / washing sledge</td> </tr> </table>		Overall dimension (LxW) (mm)	1,500 x 1,204	Standard working widths (mm)	600 – 1500	Static height adjustable (mm)	± 50	Pacing motion (mm)	0 – 80	Accessories included	2 x Pump house with eccentric system 2 x Wire-cutting die plate 2 x Wire-cutting frame Trolley for take-out / washing sledge
Overall dimension (LxW) (mm)	1,500 x 1,204										
Standard working widths (mm)	600 – 1500										
Static height adjustable (mm)	± 50										
Pacing motion (mm)	0 – 80										
Accessories included	2 x Pump house with eccentric system 2 x Wire-cutting die plate 2 x Wire-cutting frame Trolley for take-out / washing sledge										

5	REASONS FOR CLASSIFICATION
<p>Heading 84.38 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, bakery machinery used for the manufacture of bread, biscuits, pastries, cakes, etc. It includes, among other, cutting, shaping, sawing or filling machines for biscuits, cakes, etc.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8438.10.10, with a Most Favoured Nation (MFN) rate of duty of zero.</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="display: flex; justify-content: space-between; align-items: flex-end; margin-top: 20px;"> <div style="text-align: center;">   </div> <div style="text-align: right;"> <p>FOR THE COMMISSION</p> <p><i>[Handwritten signature]</i></p> <p>MARILOU P. MENDOZA Chairperson</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	AHTN 3004.39.00 MFN - 1% ad valorem AIFTA - Zero	2	TCC (AR) NO.
				19-382
			3	DATE ISSUED
			SEP 24 2019	

4 DESCRIPTION OF GOOD

“ENDOPROST”

Based on the certificate of product registration from the Food and Drug Administration (FDA), product monograph, and product insert submitted, subject article is a clear colorless sterile aqueous solution containing carboprost tromethamine as the active ingredient, and benzyl alcohol, sodium chloride, and small amounts of hydrochloric acid and sodium hydroxide, as excipients. It is a form of prostaglandin that functions as a uterine stimulant, which increases the contractions of the uterus, and consequently stops severe bleeding during childbirth. Available in boxes containing five (5) 0.5-ml or 1-ml vials, subject article is to be injected intramuscularly for the treatment of postpartum hemorrhage.

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 cm³, 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

[Handwritten signature]

MARILOU P. MENDOZA
Chairperson



19-00367

2019-10-005 p.15



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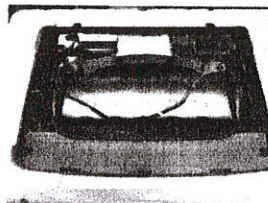
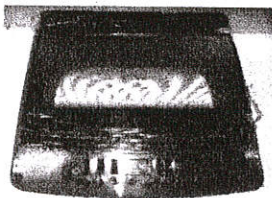
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY AHTN 8450.90.10 MFN - 3% ad valorem ACFTA - Zero	2 TCC (AR) NO. 19-399
	3 DATE ISSUED SEP 24 2019

4	DESCRIPTION OF GOOD “WASHING MACHINE KIT 1 - TOP COVER ASSEMBLY, PART NO: CBDYTA077PLA0” Based on the technical specifications and parts list submitted, and sample shown, subject article is the top cover assembly of an 11-kg capacity fully-automatic washing machine. The major components include: the front and back top lids, top frame, front and back control panels, printed circuit board (PCB), wiring harness, lid switch, water box, water division board, and detergent box. Subject article is packed in 660-mm x 670-mm x 635-mm carton boxes containing four (4) kits each.
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5	REASONS FOR CLASSIFICATION Heading 84.50 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers household or laundry-type washing machines, including machines which both wash and dry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that subject to the general provisions regarding the classification of parts, the heading also covers parts of the machines of this heading. In view thereof, subject article is classified under AHTN 2017 subheading 8450.90.10, 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.
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Republic of the Philippines
TARIFF COMMISSION



19-00368

FOR THE COMMISSION

[Handwritten signature]

MARILOU P. MENDOZA
Chairperson

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2019-10-005 p.16



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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1511.90.36 MFN - 15% ad valorem ATIGA - Zero		19-407
		3	DATE ISSUED
			SEP 17 2019

4	DESCRIPTION OF GOOD
	“BIMOLI® SPESIAL**”
	<p>Based on the manufacturing process flowchart, product specifications, and product label submitted, subject article is a refined, bleached, and deodorized (RBD) palm olein processed from crude palm oil. It is the liquid fraction obtained from the fractionation of RBD palm oil after crystallization and has an iodine value of 60 to 61 centigram/gram oil. Packed in 250-ml (0.23 kg), 500-ml (0.45 kg), 1-liter (0.90 kg), and 2-liter (1.80 kg) standing pouches; 250-ml (0.23 kg), 620-ml (0.56 kg), 1-liter (0.90 kg), 2-liter (1.8 kg) bottles; and 5-liter (4.5 kg) jerrycans, subject article is fortified with Vitamin A and is used as a cooking oil.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 15.11 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers palm oil and its fractions, whether or not refined, but not chemically modified. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that palm oil is a vegetable fat obtained from the pulp of the fruits of oil palms. The main source is the African oil palm (<i>Elaeis guineensis</i>) which is native to tropical Africa but is also grown in Central America, Malaysia and Indonesia; other examples are <i>Elaeis melanococca</i> (also known as noli palm) and various species of <i>Acrocomia</i> palms, including the Paraguayan palm (coco mbocaya), originating in South America. The oils are obtained by extraction or pressing and may be of various colours depending on their condition and whether they have been refined. They are distinguishable from palm kernel oils (heading 15.13), which are obtained from the same oil palms by having a very high palmitic and oleic acid content. Palm oil is used in the manufacture of soap, candles, cosmetic or toilet preparations, as a lubricant, for hot-dipped tin coating, in the production of palmitic acid, etc. Refined palm oil is used as a food stuff, e.g., as a frying fat, and in the manufacture of margarine.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 1511.90.36 with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	  <p>Republic of the Philippines TARIFF COMMISSION 19-00354</p>

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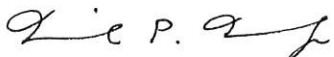


TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<p>1 AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</p> <p style="text-align: center;"> AHTN 1905.32.20 MFN - 15% ad valorem ATIGA - Zero ACFTA - Zero </p>	<p>2 TCC (AR) NO.</p> <p style="text-align: center;">19-408</p> <p>3 DATE ISSUED</p> <p style="text-align: center;">SEP 24 2019</p>
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<p>4 DESCRIPTION OF GOOD</p> <p style="text-align: center;">“WAFELLO”</p> <p>Based on the list of ingredients, certificate of product registration from the Food and Drug Administration (FDA), manufacturing process flowchart, product specifications, and sample submitted, subject article is a four-layer rectangular wafer with chocolate filling. It is made from wheat flour, glucose syrup, vegetable fat, caramel color class IV, emulsifier, cocoa powder, salt, leavening agent, milk protein, stabilizer, sugar, vegetable oil, sodium caseinate, anti-caking agents, cocoa mass, and synthetic flavor, among others. Subject article is available in 53.5-g foil packs.</p> <div style="text-align: right;">  </div>
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<p>5 REASONS FOR CLASSIFICATION</p> <p>Heading 19.05 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, among others, waffles and wafers, which are light fine bakers' wares baked between patterned metal plates. This category also includes thin waffle products, which may be rolled, waffles consisting of a tasty filling sandwiched between two or more layers of thin waffle pastry, and products made by extruding waffle dough through a special machine (ice cream cornets, for example). Waffles may also be chocolate covered. Wafers are products similar to waffles.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 1905.32.20, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem; and ASEAN Trade in Goods Agreement (ATIGA) and ASEAN-China Free Trade Area (ACFTA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “D” and “E”, 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;"></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p> <div style="display: flex; justify-content: space-between; align-items: center;">  <div style="text-align: center;">  Republic of the Philippines TARIFF COMMISSION 19-00369 </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	<p style="text-align: center;"> AHTN 8450.11.90 MFN - 10% ad valorem ACFTA - 5% ad valorem AKFTA - 5% ad valorem ATIGA - Zero </p>	2	TCC (AR) NO.
				19-427
			3	DATE ISSUED
				SEP 23 2019

4	DESCRIPTION OF GOOD								
<p>“SAMSUNG WASHING MACHINE, MODEL: WA80J5712SW/TC”</p> <p>Based on the brochure and technical specifications submitted, subject article is a household-type top-loading fully-automatic washing machine with Wobble™ pulsator, built-in sink, and digital display control panel. Subject article has the following specifications:</p>									
<table border="1" style="width: 100%;"> <tr> <td>Washing capacity (kg)</td> <td style="text-align: center;">8</td> </tr> <tr> <td>Water levels</td> <td style="text-align: center;">5</td> </tr> <tr> <td>Net dimension (WxHxD) (mm)</td> <td style="text-align: center;">610 x 1,050 x 675</td> </tr> <tr> <td>Net weight (kg)</td> <td style="text-align: center;">42</td> </tr> </table>		Washing capacity (kg)	8	Water levels	5	Net dimension (WxHxD) (mm)	610 x 1,050 x 675	Net weight (kg)	42
Washing capacity (kg)	8								
Water levels	5								
Net dimension (WxHxD) (mm)	610 x 1,050 x 675								
Net weight (kg)	42								
 									

5	REASONS FOR CLASSIFICATION
<p>Heading 84.50 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers household or laundry-type washing machines, including machines which both wash and dry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers household or laundry-type washing machines (whether or not electric and whatever the weight), which are normally used in the household, commercial laundries, hospitals, etc., to clean linens, finished goods, etc. They usually include paddles or rotating cylinders for keeping the liquid circulating through the contents, or sometimes a device to give high frequency vibrations to the liquid. The heading also covers machines which both wash and dry.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8450.11.90, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; ASEAN-China Free Trade Area (ACFTA) and ASEAN-Korea Free Trade Area (AKFTA) rates of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Forms “E”, and “AK”, respectively; and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of CO Form “D”.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>	
<p>FOR THE COMMISSION</p> <p><i>[Handwritten signature]</i></p> <p>MARILOU P. MENDOZA Chairperson</p>	
  <p>Republic of the Philippines TARIFF COMMISSION 19-00355</p>	

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2019-10-005 p.19



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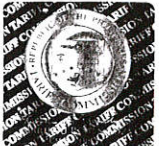

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY AHTN 8450.11.90 MFN - 10% ad valorem ACFTA - 5% ad valorem AKFTA - 5% ad valorem ATIGA - Zero	2 TCC (AR) NO.
	19-429
	3 DATE ISSUED
	SEP 23 2019

4 DESCRIPTION OF GOOD												
“SAMSUNG WASHING MACHINE, MODEL: WA75H4200SW/TC” Based on the brochure and technical specifications submitted, subject article is a household-type top-loading fully-automatic washing machine with Wobble™ pulsator, air turbo drying system, and digital display control panel. Subject article has the following specifications:												
<table border="1"> <tr><td>Washing capacity (kg)</td><td style="text-align: center;">7.5</td></tr> <tr><td>Spin speed (rpm)</td><td style="text-align: center;">700</td></tr> <tr><td>Water levels</td><td style="text-align: center;">5</td></tr> <tr><td>Washing cycles</td><td style="text-align: center;">6</td></tr> <tr><td>Net dimension (WxHxD) (mm)</td><td style="text-align: center;">540 x 850 x 560</td></tr> <tr><td>Net weight (kg)</td><td style="text-align: center;">30</td></tr> </table>	Washing capacity (kg)	7.5	Spin speed (rpm)	700	Water levels	5	Washing cycles	6	Net dimension (WxHxD) (mm)	540 x 850 x 560	Net weight (kg)	30
Washing capacity (kg)	7.5											
Spin speed (rpm)	700											
Water levels	5											
Washing cycles	6											
Net dimension (WxHxD) (mm)	540 x 850 x 560											
Net weight (kg)	30											

5 REASONS FOR CLASSIFICATION
<p>Heading 84.50 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers household or laundry-type washing machines, including machines which both wash and dry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers household or laundry-type washing machines (whether or not electric and whatever the weight), which are normally used in the household, commercial laundries, hospitals, etc., to clean linens, finished goods, etc. They usually include paddles or rotating cylinders for keeping the liquid circulating through the contents, or sometimes a device to give high frequency vibrations to the liquid. The heading also covers machines which both wash and dry.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8450.11.90, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; ASEAN-China Free Trade Area (ACFTA) and ASEAN-Korea Free Trade Area (AKFTA) rates of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Forms “E”, and “AK”, respectively; and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of CO Form “D”.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
<p>FOR THE COMMISSION</p> <p><i>[Signature]</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
  <p>19-00356</p>

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TARIFF COMMISSION

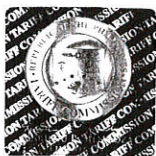
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8450.20.00 MFN - 1% ad valorem ATIGA - Zero ACFTA - Zero AKFTA - Zero		19-431
		3	DATE ISSUED
			SEP 23 2019

4	DESCRIPTION OF GOOD								
	“SAMSUNG WASHING MACHINE, MODEL: WA12J5750SP/TC”								
	<p>Based on the brochure and technical specifications submitted, subject article is a household-type top-loading fully-automatic washing machine with Wobble™ pulsator, built-in sink, and digital display control panel. Subject article has the following specifications:</p>								
	<table border="1" style="margin-right: 20px;"> <tr> <td>Washing capacity (kg)</td> <td style="text-align: center;">12</td> </tr> <tr> <td>Water levels</td> <td style="text-align: center;">10</td> </tr> <tr> <td>Net dimension (WxHxD) (mm)</td> <td style="text-align: center;">610 x 1,105 x 675</td> </tr> <tr> <td>Net weight (kg)</td> <td style="text-align: center;">44</td> </tr> </table> 	Washing capacity (kg)	12	Water levels	10	Net dimension (WxHxD) (mm)	610 x 1,105 x 675	Net weight (kg)	44
Washing capacity (kg)	12								
Water levels	10								
Net dimension (WxHxD) (mm)	610 x 1,105 x 675								
Net weight (kg)	44								

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.50 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers household or laundry-type washing machines, including machines which both wash and dry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers household or laundry-type washing machines (whether or not electric and whatever the weight), which are normally used in the household, commercial laundries, hospitals, etc., to clean linens, finished goods, etc. They usually include paddles or rotating cylinders for keeping the liquid circulating through the contents, or sometimes a device to give high frequency vibrations to the liquid. The heading also covers machines which both wash and dry.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8450.20.00, with a Most Favoured Nation (MFN) rate of duty of 1% 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>FOR THE COMMISSION</p> <p><i>[Signature]</i></p> <p>MARILOU P. MENDOZA Chairperson</p>



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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY AHTN 1207.99.90 MFN - 1% ad valorem	2 TCC (AR) NO. 19-437
	3 DATE ISSUED SEP 24 2019

4 | DESCRIPTION OF GOOD

“CHIA SEEDS”

Based on the product specifications, certificate of analysis, and material safety data sheet submitted, subject articles are organic chia seeds (*Salvia Hispanica L.*), round to oval in shape, and mottle-colored with black, gray, brown, and white specks. Packed in 25-kg bags and 20-kg cartons, subject articles are used for human and animal consumption, and for oil extraction.

5 | REASONS FOR CLASSIFICATION

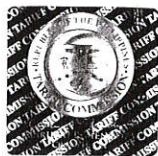
Heading 12.07 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers other oil seeds and oleaginous fruits, whether or not broken. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers seeds and fruits of a kind used for the extraction of edible or industrial oils and fats, other than those specified in headings 12.01 to 12.06.

In view thereof, subject articles are classified under AHTN 2017 subheading 1207.99.90, 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

MARILOU P. MENDOZA
Chairperson



Republic of the Philippines
TARIFF COMMISSION



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ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2 TCC (AR) NO.
AHTN 2202.99.40 MFN - 10% ad valorem ATIGA - Zero	19-442
	3 DATE ISSUED
SEP 23 2019.	

4 | **DESCRIPTION OF GOOD**

“KOPIKO® ICED BROWN COFFEE”

Based on the product specifications, list of ingredients, certificate of product registration from the Food and Drug Administration (FDA), certificate of analysis, process flowchart, and photograph of the packaging submitted, subject article is a ready-to-drink coffee mixture composed of water, sugar, and non-dairy creamer, and instant coffee, among others. Subject article is packed in 240-ml polyethylene terephthalate (PET) bottles and boxed in cartons of 24 bottles.



5 | **REASONS FOR CLASSIFICATION**

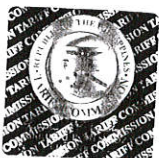
Heading 22.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09. This group includes, *inter alia*, certain other beverages ready for consumption, such as those with a basis of milk and cocoa.

In view thereof, subject article is classified under AHTN 2017 subheading 2202.99.40, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.

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

FOR THE COMMISSION

MARILOU P. MENDOZA
Chairperson



Republic of the Philippines
TARIFF COMMISSION



19-00358

2019-10-005 p23



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REPUBLIC OF THE PHILIPPINES

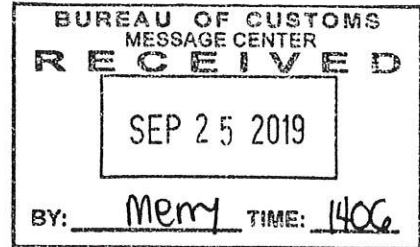
TARIFF COMMISSION

TCOC Ref. No. 19-114

24 September 2019



BOC-09-06990



COMMISSIONER REY LEONARDO GUERRERO

Bureau of Customs
Port Area, Manila

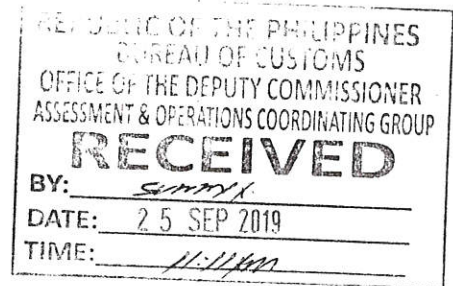
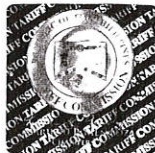
Dear Commissioner Guerrero:

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 nineteen (19) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 19-271, 19-273, 19-356, 19-358, 19-359, 19-360, 19-361, 19-362, 19-363, 19-368, 19-382, 19-399, 19-407, 19-408, 19-427, 19-429, 19-431, 19-437, and 19-442, issued by this Commission from 17 September to 24 September 2019.

Thank you.

Very truly yours,

MARILOU P. MENDOZA
Chairperson



Encl: As stated.

cc: The Secretary
Department of Finance
Manila



OFFICE OF THE DIRECTOR
IAS

