



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

AOCG Memo No. 071-2016

MEMORANDUM -

FOR : ALL DISTRICT COLLECTORS

SUBJECT : Tariff Commission Circulars

DATE : September 14, 2016

Attached herewith are copies of Tariff Commission Circulars (TCC) issued by the Tariff Commission for your information and reference in the classification of therein subject articles, summarized as follows:

TCC. No.	Description of Articles	2012 AHTN Code	RATE OF DUTY
16-121	"Samsung Speaker (SWA-8000S/XP)"	8518.21.10	MFN – 1% ad valorem ACFTA – Zero AKFTA – Zero ATIGA – Zero
16-130	"HYDRAULIC UNIT (SENSOTRONIC BRAKE CONTROL)"	8479.89.30	MFN – 1% ad valorem
16-171	"SAMSUNG GEAR VR (SM-R322NZWAXTC-0)"	9004.90.90	MFN – 5% ad valorem ACFTA – Zero AKFTA – Zero ATIGA – Zero
16-172	"LEPRINO FOODS SHREDDED PIZZA CHEESE"	0406.10.10	MFN – 3% ad valorem
16-187	"KOPIKO [®] BROWN COFFEE"	In-Quota 2101.12.90A Out-Quota 2101.12.90B	In-Quota MFN – 30% ad valorem ATIGA – Zero Out-Quota MFN – 45% ad valorem ATIGA – Zero
16-189	"KOPIKO [®] BLANCA"	In-Quota 2101.12.90A Out-Quota 2101.12.90B	In-Quota MFN – 30% ad valorem ATIGA – Zero Out-Quota MFN – 45% ad valorem ATIGA – Zero
16-207	"EROSION CONTROL MAT"	5603.13.00	MFN – 15% ad valorem AJCEPA – Zero PJCEPA – Zero

TCC. No.	Description of Articles	2012 AHTN Code	RATE OF DUTY
16-211	"HPF-54(TV) HIGH-PASS FILTER"	8543.70.90	MFN – 1% ad valorem AKFTA– Zero
16-242	"LUPURE BB120"	3901.10.99	MFN – 10% ad valorem AKFTA– 12% ad valorem
16-244	"FREYSSINET ISOSISM [®] (Pendulum System)"	7308.90.99	MFN – 10% ad valorem
16-251	"NESTLE FITNESS [®] CHOCOLATE CEREAL BAR"	1806.32.90	MFN – 7% ad valorem
16-261	"FAIRBANKS NIJHUIS [®] FIRE PUMP, MODEL NO.:4"1622F"	8413.70.41	MFN – 1% ad valorem
16-262	"FW1 WASH & WAX"	3405.30.00	MFN – 5% ad valorem
16-264	"AVIKO RIXONA POTATO GRANULES-COMPLETE MIX"	2005.20.91	MFN – 7% ad valorem
16-269	"NESCAFE [®] GOLD BLEND"	In-Quota 2101.11.10A Out-Quota 2101.11.10B	In-Quota MFN – 30% ad valorem AKFTA – 5% ad valorem Out-Quota MFN – 45% ad valorem ATIGA – 5% ad valorem

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


MELITA O. DEL ROSARIO
Officer-In-Charge, AOCG

2016-09-019
p.3



MASTER COPY

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

REPUBLIC OF THE PHILIPPINES
BUREAU OF CUSTOMS
OFFICE OF DEPUTY COMMISSIONER
ASSESSMENT, INSPECTION, COORDINATIVE GROUP
RECEIVED
BY: D. Dizon
DATE: SEP 14 2016
TIME: 4:20 P

#2016-09-1769

13 September 2016

BUREAU OF CUSTOMS
OFFICE OF THE COMMISSIONER
RECEIVED
SEP 14 2016
BY: JD TIME: 10:15

COMMISSIONER NICANOR E. FAELDON
Bureau of Customs
Port Area, Manila



Sir:

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863), the Commission is pleased to furnish your good Office with copies of our Classification Rulings with TCC (AR) Nos. 16-121, 16-130, 16-171, 16-172, 16-187, 16-189, 16-207, 16-211, 16-242, 16-244, 16-251, 16-261, 16-262, 16-264 and 16-269, together with their respective brochures/technical literature, issued on 05 September 2016 to 13 September 2016.

Thank you.

Very truly yours,

MariLou P. Mendoza

MARILOU P. MENDOZA
Officer-in-Charge

Encl: As stated.

cc: The Secretary
Department of Finance
Manila

2016-09-019-P.3



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.	
	AHTN 8518.21.10 MFN - 1% ad valorem ACFTA - Zero AKFTA - Zero ATIGA - Zero		16-121	
			3	DATE ISSUED
			SEP 09 2016	

4 DESCRIPTION OF GOOD

“Samsung Speaker (SWA-8000S/XP)”

Based on the brochure submitted, subject article is a wireless rear speaker system consisting of a rectangular wireless receiver module and two (2) single channel speakers in box-type enclosures. Designed to be connected to a sub-woofer, its specifications are as follows:

Model	Power (Operating) (W)	Voltage (V)	Gross Weight (Kg)	Dimensions WxHxD (mm)	
SWA 8000S/XP Module	54	110-240V AC	0.8	50 x 201.3 x 132	
Speakers			0.5	76.2 x 126.9 x 76.2	

5 REASONS FOR CLASSIFICATION

Heading 85.18 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) provides for, among others, loudspeakers, whether or not mounted in their enclosures. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers loudspeakers which may be mounted on frames, chassis or in cabinets of different types (often acoustically designed), or even in articles of furniture. They remain classified in this heading provided the main function of the whole is to act as a loudspeaker.

In view thereof, subject article is classified under 2012 AHTN subheading 8518.21.10 with Most Favoured Nation (MFN) rate of duty of 1% ad valorem, ASEAN China Free Trade Area (ACFTA), ASEAN Korea Free Trade Area (AKFTA) and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Forms “E”, “AK” and “D”, respectively.

FOR THE COMMISSION

MariLou P. Mendoza
MARILOU P. MENDOZA
 Officer-in-Charge



2016-09-019 p.4



MASTER COPY

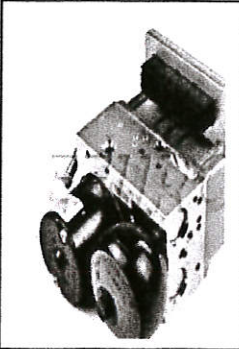
REPUBLIC OF THE PHILIPPINES

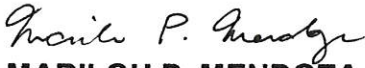


TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8479.89.30 MFN - 1% ad valorem		16-130
		3	DATE ISSUED
			SEP 07 2016

4	DESCRIPTION OF GOOD
	“HYDRAULIC UNIT (SENSOTRONIC BRAKE CONTROL)”
	<p>Based on the information submitted and product examination conducted, subject article is an electro-hydraulic braking control system for motor vehicles consisting of a SBC micro-computer, pump motor, high-pressure reservoir and hydraulic valves. When the SBC micro-computer receives command to supply the required braking pressure from the pressure sensor/ESP (not included), it actuates the pump motor to pump brake fluid from the main reservoir to the high pressure reservoir. Then, the pressurized fluid is pressed on to the hydraulic (solenoid) valves and subsequently provides brake fluid needed by each wheel. Subject article helps in giving directional stability and optimal short braking distance to a running vehicle.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.79 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) provides for machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading is restricted to machinery having individual functions, which: (a) Is not excluded from this Chapter by the operation of Section or Chapter Note. (b) Is not covered more specifically by a heading in any other Chapter of the Nomenclature. and (c) Cannot be classified in any other particular heading of this Chapter since: (i) No other heading covers it by reference to its method of functioning, description or type; (ii) No other heading covers it by reference to its use or to the industry in which it is employed; or (iii) It could fall equally well into two (or more) other such headings (general purpose machines).</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 8479.89.30 with Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</p>
	<p>FOR THE COMMISSION  MARILOU P. MENDOZA Officer-in-Charge</p>
	  16-00009

2016-09-019-9.5



MASTER COPY

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

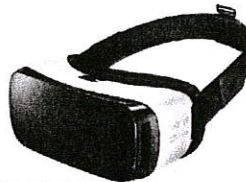
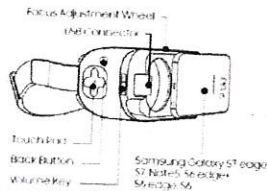
Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	<p>AHTN 9004.90.90</p> <p>MFN -5% ad valorem AKFTA - Zero</p> <p>ACFTA - Zero ATIGA - Zero</p>	2	TCC (AR) NO.
				16-171
			3	DATE ISSUED
				SEP 07 2016

4 DESCRIPTION OF GOOD

"SAMSUNG GEAR VR (SM-R322NZWAXTC-0)"

Based on the brochure, technical information and product demonstration presented, subject article is a mobile virtual reality viewer designed to work with specific models of Samsung smartphones. It is to be connected to the smartphone via micro-USB and acts as the controller. The focus can be adjusted using the wheel at the top of the device. The track pad, back button and volume key are located on the right hand side of the device. It lets the user experience three-dimensional 360° view through its plastic (poly methyl methacrylate) lenses. With adjustable straps, it has a dimension of 92.6 mm x 201.9 mm x 116.4 mm (H x W x D) and weighs about 318 g.



5 REASONS FOR CLASSIFICATION

Heading 90.04 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code of the Philippines (TCCP) covers spectacles, goggles and the like, corrective, protective or other. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers, among others, spectacles for viewing stereoscopic (three-dimensional) pictures.

In view thereof, subject article is classified under 2012 AHTN subheading 9004.90.90, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem, ASEAN-China Free Trade Area (ACFTA), ASEAN-Korea Free Trade Area (AKFTA) and ASEAN Trade In Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Forms "E", "AK" and "D", respectively.

FOR THE COMMISSION

MariLou P. Mendoza
MARILOU P. MENDOZA
 Officer-In-Charge

Republic of the Philippines
TARIFF COMMISSION



16-00008

2016-09-019 P.4



MASTER COPY

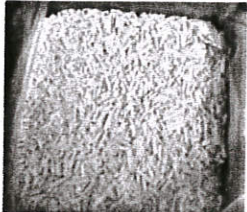
REPUBLIC OF THE PHILIPPINES



TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	AHTN 0406.10.10 MFN - 3% ad valorem	2	TCC (AR) NO.
				16-172
			3	DATE ISSUED
			SEP 09 2016	

4	DESCRIPTION OF GOOD
	<p align="center">“LEPRINO FOODS SHREDDED PIZZA CHEESE”</p> <p>Based on the production flow chart, certificate of analysis, product information bulletin and pictures submitted, subject article is a fresh, unripened cheese shredded into small rectangular form. It complies with the Codex Standard 221-2001 (Codex Group Standard for Unripened Cheese including Fresh Cheese). The ingredients are pasteurized milk and skim milk, salt, modified food starch, powdered cellulose, cultures, sodium citrate, annatto and enzymes. Packed in polyethylene bags and boxed in corrugated cases with net weight of 15 lbs, it is used as toppings for pizza.</p> 

5	REASONS FOR CLASSIFICATION
	<p>Heading 04.06 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers cheese and curd. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers all kinds of cheese including, among others, fresh cheese (including cheese made from whey or buttermilk) and curd. Fresh cheese is an unripened or uncured cheese which is ready for consumption shortly after manufacture (e.g., Ricotta, Broccio, cottage cheese, cream cheese, Mozzarella).</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 0406.10.10, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p> <p align="right">FOR THE COMMISSION</p> <p align="right"><i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Officer-in-Charge</p>   <p align="center">16-00010</p>

2014-09-019 P.7



MASTER COPY

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY		2	TCC (AR) NO.
		<u>In-Quota</u>		<u>Out-Quota</u>
	AHTN	2101.12.90A	2101.12.90B	3
MFN	30% ad valorem	45% ad valorem	SEP 13 2016	
ATIGA	Zero	Zero		

4	DESCRIPTION OF GOOD
<p>“KOPIKO® BROWN COFFEE”</p> <p>Based on the product catalogue, certificate of product registration from Food and Drug Administration (FDA) and sample submitted, subject article is a coffee mix in the form of brown powder. It contains brown sugar, non-dairy creamer, instant coffee, foaming creamer, malt extract, skim milk powder, 0.4% cocoa powder, palm sugar, milk flavour and vanillin. Subject article is packed in 27.5-g sachets.</p>	



5	REASONS FOR CLASSIFICATION
<p>Heading 21.01 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, extracts, essences and concentrates, of coffee, tea or maté and preparations on a basis of these products or with a basis of coffee, tea or maté. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the heading covers, among others, preparations with a basis of the coffee, tea or maté extracts, essences or concentrates. These are preparations based on extracts, essences or concentrates of coffee, tea or maté (and not on coffee, tea or maté themselves), and include extracts, etc., with added starches or other carbohydrates.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheadings 2101.12.90A and 2101.12.90B, with in-quota and out-quota Most Favoured Nation (MFN) rates of duty of 30% and 45% ad valorem, respectively, and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.</p>	
<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Officer-in-Charge</p>	



2016-09-019 p.8



MASTER COPY

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY		2	TCC (AR) NO.
				16-189
			3	DATE ISSUED
				SEP 13 2016
	<u>In-Quota</u>	<u>Out-Quota</u>		
AHTN	2101.12.90A	2101.12.90B		
MFN	30% ad valorem	45% ad valorem		
ATIGA	Zero	Zero		

4	DESCRIPTION OF GOOD
	<p align="center">“KOPIKO® BLANCA”</p> <p>Based on the product catalogue, certificate of product registration from the Food and Drug Administration (FDA) and sample submitted, subject article is a creamy coffee mix in the form of powder. It contains non-dairy creamer, sugar, instant coffee, coffee flavour, skim milk, 0.07% cocoa powder, malt extract powder and sucralose. Subject article is packed in 30-g sachets.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 21.01 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the heading covers, among others, preparations with a basis of the coffee, tea or maté extracts, essences or concentrates. These are preparations based on extracts, essences or concentrates of coffee, tea or maté (and not on coffee, tea or maté themselves), and include extracts, etc., with added starches or other carbohydrates.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheadings 2101.12.90A and 2101.12.90B, with in-quota and out-quota Most Favoured Nation (MFN) rates of duty of 30% and 45% ad valorem, respectively, and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.</p>

FOR THE COMMISSION

MariLou P. Mendoza
MARILOU P. MENDOZA
Officer-in-Charge



2016-09-019 p.9



MASTER COPY

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

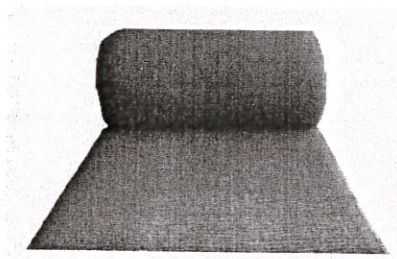
Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	<p>AHTN 5603.13.00 MFN - 15% ad valorem AJCEPA - Zero PJEPA - Zero</p>	2	TCC (AR) NO.
				16-207
			3	DATE ISSUED
			SEP 13 2016	

4 DESCRIPTION OF GOOD

“EROSION CONTROL MAT”

Based on the product catalog, structural design of Nonframe® Method and sample submitted, subject article is a nonwoven polyester sheet backed with polyethylene mesh having a basis weight of 93 grams per square meter. The nonwoven sheet is produced by a series of processes such as carding, forming, then undergo heating in a furnace, tension roller and finally, winding. Imported in rolls of 1 m x 50 m weighing 60 kgs, it is installed on the soil surface together with the base plates to prevent weathering and erosion while allowing the infiltration of rain water onto the ground. Subject article is a component of the Soil Stabilization System (Nonframe® Method).



REASONS FOR CLASSIFICATION

Heading 56.03 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers nonwovens, whether or not impregnated, coated, covered or laminated. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that a nonwoven is a sheet or web of predominantly textile fibres oriented directionally or randomly and bonded. These fibres may be of natural or man-made origin. They may be staple fibres (natural or man-made) or man-made filaments or be formed in situ. Nonwovens can be produced in various ways and production can be conveniently divided into the three stages: web formation, bonding and finishing. Four basic methods exist for web formation, among others, by carding or air-laying fibres in order to form a sheet. These fibres may be parallel, cross or random oriented (dry-laid process).

In view thereof, subject article is classified under 2012 AHTN subheading 5603.13.00, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem; 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, Form “AJ” and “JP”, respectively.

FOR THE COMMISSION

MariLou P. Mendoza
MARILOU P. MENDOZA
Officer-in-Charge



2016-09-019 p-10



MASTER COPY

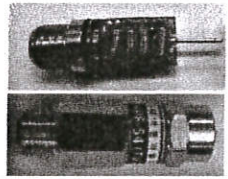
REPUBLIC OF THE PHILIPPINES


TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8543.70.90 MFN – 1% ad valorem AKFTA – Zero		16-211
		3	DATE ISSUED
			SEP 13 2016

4	DESCRIPTION OF GOOD																								
	“HPF-54 (TV) HIGH-PASS FILTER”																								
	<p>Based on the brochure and technical information submitted, subject article is an electronic filter consisting of conductors, printed circuit assembly with inductors and resistor housed in an in-line male-to-female coupler. It passes signals with a frequency higher than the cut-off frequency and attenuates signals with frequencies lower than the cut-off frequency. It is to be connected on branch terminal of tap-off unit to attenuate ingress signals with noise from CATV end users to head end. Other specifications are as follows:</p>																								
	<table border="1" style="width: 100%;"> <tr> <td colspan="2">Connector Thread</td> <td colspan="3" style="text-align: center;">3/8" - 32 UNEF</td> </tr> <tr> <td colspan="2">Bandwidth (MHz)</td> <td style="text-align: center;">5 ~ 40</td> <td style="text-align: center;">54 ~ 100</td> <td style="text-align: center;">100 ~ 1000</td> </tr> <tr> <td rowspan="2">Insertion Loss (dB)</td> <td>Band Pass</td> <td style="text-align: center;">N/A</td> <td style="text-align: center;">1.5</td> <td style="text-align: center;">0.4</td> </tr> <tr> <td>Band Stop</td> <td style="text-align: center;">40</td> <td style="text-align: center;">N/A</td> <td style="text-align: center;">N/A</td> </tr> <tr> <td rowspan="2">Return Loss (dB)</td> <td>Band Pass</td> <td style="text-align: center;">N/A</td> <td style="text-align: center;">20</td> <td style="text-align: center;">20</td> </tr> </table>	Connector Thread		3/8" - 32 UNEF			Bandwidth (MHz)		5 ~ 40	54 ~ 100	100 ~ 1000	Insertion Loss (dB)	Band Pass	N/A	1.5	0.4	Band Stop	40	N/A	N/A	Return Loss (dB)	Band Pass	N/A	20	20
Connector Thread		3/8" - 32 UNEF																							
Bandwidth (MHz)		5 ~ 40	54 ~ 100	100 ~ 1000																					
Insertion Loss (dB)	Band Pass	N/A	1.5	0.4																					
	Band Stop	40	N/A	N/A																					
Return Loss (dB)	Band Pass	N/A	20	20																					
																									

5	REASONS FOR CLASSIFICATION
	<p>Heading 85.43 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers all electrical appliances and apparatus, not falling in any other heading of this Chapter, nor covered more specifically by a heading of any other Chapter of the Nomenclature, nor excluded by the operation of a Legal Note to Section XVI or to this Chapter.</p> <p>Most of the appliances of this heading consist of an assembly of electrical goods or parts (valves, transformers, capacitors, chokes, resistors, etc.) operating wholly electrically.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 8543.70.90, with Most Favoured Nation (MFN) rate of duty of 1% ad valorem and ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AK”.</p>
	<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Officer-In-Charge</p>
	 <p>16-00017</p>

2016-09-019 P.11



MASTER COPY

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	AHTN 3901.10.99 MFN - 10% ad valorem AKFTA - 12% ad valorem	2	TCC (AR) NO.
				16-242
			3	DATE ISSUED
			SEP 09 2016	

4 DESCRIPTION OF GOOD

"LUPURE BB120"

Based on the technical information and declaration of composition submitted, subject article is a low density polyethylene (LDPE) containing >99.0% polyethylene. It is in the form of odourless, translucent to white pellets having melt flow index of 0.30 g/10min at 190 °C and density of 0.925 g/cm³. Packed in 25-kg bags, it is used as a raw material for manufacture of blown films for pharmaceutical bottles, bags and eye drop fluid.

5 REASONS FOR CLASSIFICATION

Note 6(b) to Chapter 39 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) states that in headings 39.01 to 39.14, the expression 'primary forms' applies to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

Heading 39.01 covers polymers of ethylene, in primary forms.

In view thereof, subject article is classified under 2012 AHTN subheading 3901.10.99, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem. Under ASEAN-Korea Free Trade Area (AKFTA), said article is under the Highly Sensitive List of the Philippines with an AKFTA rate of 12% ad valorem effective 01 January 2016 with the issuance of Executive Order (EO) No. 73, dated 25 April 2012, subject to submission of Certificate of Origin (CO) Form "AK".

FOR THE COMMISSION

MariLou P. Mendoza
MARILOU P. MENDOZA
Officer-in-Charge



16-00011

2016-09-019 p.12



MASTER COPY

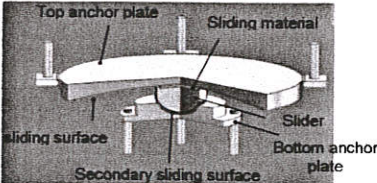
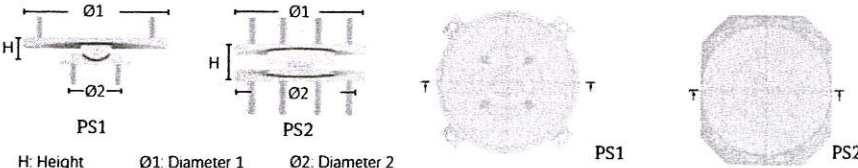
REPUBLIC OF THE PHILIPPINES



TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 7308.90.99 MFN – 10% ad valorem		16-244
		3	DATE ISSUED
			SEP 09 2016

4	DESCRIPTION OF GOOD
	<p>“FREYSSINET ISOSISM® (Pendulum System)”</p> <p>Based on the brochure and technical information submitted, subject article is a structural brace element also called isolator, consisting of two anchor plates, slider, sliding materials and sets of anchor dowels. The isolator is securely bolted down on to metal plates attached to the structure; the dowels are then bolted on top and are grouted on to the structure afterward. The stiffness of the isolator is determined by the radius of the spherical surfaces, while the damping is provided by the friction between the sliding surfaces. The isolator is a bearing that typically provides a threefold reduction in the horizontal force exerted on the structure during an earthquake. Subject article can be installed in new or retrofitted on to existing structures.</p> <div style="display: flex; justify-content: space-around; align-items: flex-end;"> <div style="text-align: center;">  <p>3D Cut-away View</p> </div> <div style="text-align: center;">  <p>H: Height Ø1: Diameter 1 Ø2: Diameter 2</p> </div> </div>

5	REASONS FOR CLASSIFICATION
	<p>Heading 73.08 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers structures and parts of structures, of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers complete or incomplete metal structures, as well as parts of structures. For the purpose of this heading, these structures are characterised by the fact that once they are put in position, they generally remain in that position. They are usually made up from bars, rods, tubes, angles, shapes, sections, sheets, plates, wide flats including so-called universal plates, hoop, strip, forgings or castings, by riveting, bolting, welding, etc.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 7308.90.99, which provides for parts of structures, of iron or steel, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem.</p> <div style="display: flex; justify-content: space-between; align-items: flex-end; margin-top: 20px;"> <div style="text-align: center;">  <p>16-00015</p> </div> <div style="text-align: center;"> <p>FOR THE COMMISSION</p>  <p>MARILOU P. MENDOZA Officer-In-Charge</p> </div> </div>

2014-09-019 p.13



MASTER COPY

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	AHTN 1806.32.90 MFN - 7% ad valorem	2	TCC (AR) NO.
				16-251
			3	DATE ISSUED
			SEP 09 2016	

4 DESCRIPTION OF GOOD

“NESTLE FITNESS® CHOCOLATE CEREAL BAR”

Based on the certificate of ingredients labelling and nutritional information and sample submitted, subject article is a chocolate cereal bar containing 6.39% cocoa, 41.70% cereal grains (wheat, corn and rice), whey powder, glucose syrup, sugar, invert sugar syrup, vitamins, etc. in which the cereal grains, formed in a bar lined with chocolates at the bottom and strips on top. It is packed in a box containing 24 packs of 23.5gram chocolate bars.



5 REASONS FOR CLASSIFICATION

Note 3 to Chapter 19 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) states that heading 19.04 does not cover preparations containing more than 6% by weight of cocoa calculated on a totally defatted basis or completely coated with chocolate or other food preparations containing cocoa of heading 18.06 (heading 18.06).

Heading 18.06 covers chocolate and other food preparations containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that chocolate and chocolate goods may be put up either as blocks, slabs, tablets, bars, pastilles, croquettes, granules or powder, or in the form of chocolate products filled with creams, fruits, liqueurs, etc. Chocolate enriched with vitamins is also classified in this heading. Subheading Explanatory Note to subheading 1806.31 states that solid blocks, slabs or bars of chocolate containing, for example, cereal, fruit or nuts (whether or not in pieces), embedded throughout the chocolate, are not regarded as “filled”.

In view thereof, subject article is classified under 2012 AHTN subheading 1806.32.90, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.

FOR THE COMMISSION

MariLou P. Mendoza

MARILOU P. MENDOZA

Officer-in-Charge



16-00014

2016-09-019 P.14



MASTER COPY

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 2012 AHTN CODE AND RATE/S OF IMPORT DUTY AHTN 8413.70.41 MFN - 1% ad valorem	2 TCC (AR) NO. 16-261
	3 DATE ISSUED SEP 09 2016

4	DESCRIPTION OF GOOD <p style="text-align: center;">“FAIRBANKS NIJHUIS® FIRE PUMP, MODEL NO.: 4” 1622F”</p> <p>Based on the brochure and technical information submitted, subject article is a single stage, end suction type, centrifugal, non-submersible pump with volute type casing, impeller and shaft which is common with the induction motor (prime mover). Subject article is to be used as main water pump in fire pump system and comes with the following specifications:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2">Pump Flow Rate (m³/hr)</th> <th colspan="3">Diameter (mm)</th> <th rowspan="2">Induction Motor Power Rating</th> </tr> <tr> <th>Inlet</th> <th>Outlet</th> <th>Impeller</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">113.60</td> <td style="text-align: center;">127</td> <td style="text-align: center;">102</td> <td style="text-align: center;">198</td> <td style="text-align: center;">55.93 kW, 3-phase, 230/460 V, 3600 rpm</td> </tr> </tbody> </table> <div style="text-align: right; margin-top: 10px;"> </div>	Pump Flow Rate (m ³ /hr)	Diameter (mm)			Induction Motor Power Rating	Inlet	Outlet	Impeller	113.60	127	102	198	55.93 kW, 3-phase, 230/460 V, 3600 rpm
Pump Flow Rate (m ³ /hr)	Diameter (mm)			Induction Motor Power Rating										
	Inlet	Outlet	Impeller											
113.60	127	102	198	55.93 kW, 3-phase, 230/460 V, 3600 rpm										

5	REASONS FOR CLASSIFICATION <p>Heading 84.13 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers pumps for liquids, whether or not fitted with a measuring device; liquid elevators. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers most machines and appliances for raising or otherwise continuously displacing volumes of liquids, whether they are operated by hand or by any kind of power unit, integral or otherwise, including, among others, centrifugal pumps.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 8413.70.41, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</p> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p>MARILOU P. MENDOZA</p> <p>Officer-In-Charge</p> </div> <div style="text-align: left; margin-top: 20px;"> <p>Republic of the Philippines TARIFF COMMISSION</p> <p>16-00012</p> </div>
----------	--

2016-09-019 p.15



MASTER COPY


REPUBLIC OF THE PHILIPPINES


TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	AHTN 3405.30.00 MFN - 5% ad valorem	2	TCC (AR) NO.
			16-262	
			3	DATE ISSUED
			SEP 13 2016	

4	DESCRIPTION OF GOOD
<p align="center">"FW1 WASH & WAX"</p> <p>Based on the material safety data sheet and sample submitted, subject article is a car cleaning wax based on petroleum distillate with carnauba wax. Packed in 496-grams aerosol aluminum bottles, it cleans exterior surfaces of motor vehicles by removing tar, dirt, bugs, tree sap and erases fine scratches. It is applied directly on the surface of the vehicle by spraying and wiping with a microfiber towel.</p> 	

5	REASONS FOR CLASSIFICATION
<p>Note 5 to Chapter 34 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) states that heading 34.04, does not apply, among others, to waxes mixed with, dispersed in or dissolved in a liquid medium (heading, 34.05, 38.09, etc.).</p> <p>Heading 34.05 covers polishes and creams, for coachwork excluding waxes of heading 34.04. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers polishes and creams for footwear, furniture, floors, coachwork, glass or metal (silverware, copper, etc.) and prepared pastes or powders for scouring cooking utensils, sinks, tiles, stoves, etc., and similar preparations such as polishes and creams for leather. The heading also includes polishing preparations with preservative properties. These preparations may have a basis of wax, abrasives or other substances. Examples of such preparations are, among others, waxes and polishes consisting of waxes impregnated with spirits of turpentine or emulsified in an aqueous medium and frequently containing added colouring matter.</p> <p>In view thereof, subject article being a polish for coachwork (printed bodywork of a road vehicle or an automobile body), is classified under 2012 AHTN subheading 3405.30.00, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem.</p>	
<p align="right">FOR THE COMMISSION</p> <p align="right"><i>MariLou P. Mendoza</i></p> <p align="right">MARILOU P. MENDOZA Officer-in-Charge</p>	
	

2016-09-019 P.16



MASTER COPY


REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	AHTN 2005.20.91 MFN - 7% ad valorem	2	TCC (AR) NO.
			16-264	
3			DATE ISSUED	
			SEP 05 2016	

4	DESCRIPTION OF GOOD
<p align="center">“AVIKO RIXONA POTATO GRANULES–COMPLETE MIX”</p> <p>Based on the product specification sheet and sample submitted, subject article is a potato mix in the form of granules having creamy colour and fresh potato odour. It is composed of potato, skimmed milk powder, vegetable fat, salt, lactose, emulsifier, sodium caseinate, stabilizers, aroma, acidity regulator, curcuma extract and antioxidant. Packed in 6 x 2.5-kg foil bags, it is mixed in boiling water to make a mashed potato or it can be used in food products.</p> 	

5	REASONS FOR CLASSIFICATION
<p>Heading 20.05 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that these products are classified in the heading when they have been prepared or preserved by processes not provided for in Chapter 7 or 11. Such products fall in the heading irrespective of the type of container in which they are put up (often in cans or other airtight containers). These products, whole, in pieces or crushed, may be preserved in water, in tomato sauce or with other ingredients ready for immediate consumption.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 2005.20.91, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.</p> <p align="right">FOR THE COMMISSION</p> <p align="right"><i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Officer-in-Charge</p>	



16-00007

2016-09-019 P.17



MASTER COPY

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION


Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY		2	TCC (AR) NO.
				16-269
	AHTN	<u>In-Quota</u> 2101.11.10A	<u>Out-Quota</u> 2101.11.10B	3
MFN	30% ad valorem	45% ad valorem	SEP 13 2016	
AKFTA	5% ad valorem	5% ad valorem		

4 DESCRIPTION OF GOOD

“NESCAFE® GOLD BLEND”

Based on the product specifications and sample submitted, subject article is a 100% freeze-dried soluble coffee granules (instant coffee) made from a blend of premium Arabica and Robusta beans and is packed in 100-g glass jars.



5 REASONS FOR CLASSIFICATION

Heading 21.01 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the heading covers, among others, coffee extracts, essences and concentrates. These may be made from real coffee (whether or not caffeine has been removed) or from a mixture of real coffee and coffee substitutes in any proportion. They may be in liquid or powder form, usually highly concentrated. This group includes products known as instant coffee. This is coffee which has been brewed and dehydrated or brewed and then frozen and dried by vacuum.

In view thereof, subject article is classified under 2012 AHTN subheadings 2101.11.10A and 2101.11.10B, with in-quota and out-quota Most Favoured Nation (MFN) rates of duty of 30% and 45% ad valorem, respectively, and ASEAN-Korea Free Trade Area (AKFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form “AK”.

FOR THE COMMISSION

MariLou P. Mendoza
MARILOU P. MENDOZA
 Officer-in-Charge

