



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

AOCG Memo No. 083-2016

MEMORANDUM -

FOR : ALL DISTRICT COLLECTORS

SUBJECT : Tariff Commission Circulars

DATE : October 04, 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
16-199	"ORGANIC WASTE CONVERTER (OWC-30, OWC-60, OWC-130, OWC-300 and OWC-500)"	8479.82.10	MFN – 1% ad valorem AIFTA – 1% ad valorem
16-200	"DOUBLE CURING SYSTEM (DCS)"	8424.81.50	MFN – 5% ad valorem AIFTA – 2% ad valorem
16-201	"EXCEL DOUBLE SHREDDER"	8479.89.30	MFN – 1% ad valorem AIFTA – 1% ad valorem
16-206	"STEEL BASE PLATE & NNS PLATE"	7326.90.99	MFN – 15% ad valorem PJEPA – 5% ad valorem AJCEPA – 5% ad valorem
16-217	"SHATLER'S COCKTAILS LONG ISLAND ICED TEA"	2208.90.90	MFN – 15% ad valorem
16-228	"GRIPFAST WEDGES/FREYSSINET JAWS"	7326.90.99	MFN – 15% ad valorem
16-229	"CIRCULAR ANCHOR BLOCKS"	7326.90.99	MFN – 15% ad valorem ACFTA – Zero
16-243	"FREYSSINET ISOSISM [®] HIGH DAMPING RUBBER BEARING (HDRB)"	4016.99.70	MFN – 5% ad valorem

TCC. No.	Description of Articles	2012 AHTN Code	RATE OF DUTY
16-249	"VISCOELASTIC COUPLING DAMPER"	7308.90.99	MFN – 10% ad valorem PJEPA – 2% ad valorem AJCEPA – 2% ad valorem
16-266	"GLUCIDEX® MALTODEXTRIN 19"	1702.90.99	MFN – 3% ad valorem ACFTA – Zero
16-268	"RAJOL WP LIGHT LIQUID PARAFFINS" (WHITE MINERAL OILS)	2710.19.90	MFN – Zero AIFTA – 1% ad valorem
16-270	"COFFEE CREAMER CM119-1"	2106.90.30	MFN – 7% ad valorem AKFTA – 5% ad valorem
16-272	"TETRON CD® MECHANICAL POT BEARINGS"	8479.89.40	MFN – 1% ad valorem
16-279	"ELECTRIC RESISTANCE WELDED (ERW) PIPE FOR NS ECO-PILE™"	7306.30.90	MFN – 7% ad valorem AKFTA – 5% ad valorem
16-282	"TINOGARD ® TT"	2918.29.90	MFN – 1% ad valorem
16-283	"SCHWEIGER HELLES EXPORT"	2203.00.90	MFN – 15% ad valorem
16-284	"SCHWEIGER SCHMANKERL WEIBE"	2203.00.90	MFN – 15% ad valorem
16-285	"DEFORMED STEEL BARS"	7214.20.31	MFN – 7% ad valorem ACFTA – Zero
16-291	"BIERZELTGARNITUR FESTZELTGARNITUR BIERTISCH BIERBANK"	9403.60.90	MFN – 15% ad valorem

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

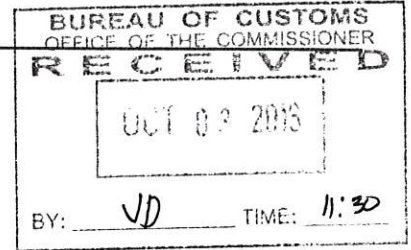

MELITA O. DEL ROSARIO
 Officer-In-Charge, AOCG

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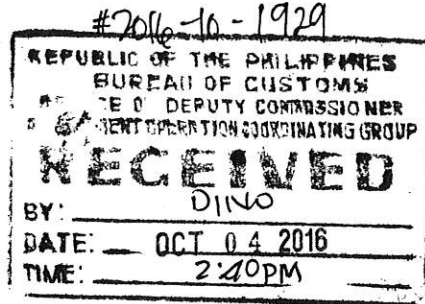


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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION



29 September 2016



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. 16-199, 16-200, 16-201, 16-206, 16-217, 16-228, 16-229, 16-243, 16-249, 16-266, 16-268, 16-270, 16-272, 16-279, 16-262, 16-283, 16-284, 16-285 and 16-291, together with their respective brochures/technical literature, issued on 23 September 2016 to 29 September 2016.

Thank you.

Very truly yours,

MARILOU P. MENDOZA
Officer-in-Charge

Encl: As stated.

cc: The Secretary
Department of Finance
Manila



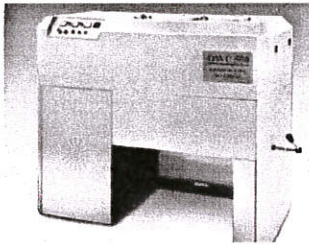
REPUBLIC OF THE PHILIPPINES



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 8479.82.10 MFN - 1% ad valorem AIFTA - 1% ad valorem		16-199
		3	DATE ISSUED
			SEP 26 2016

4	DESCRIPTION OF GOOD
	“ORGANIC WASTE CONVERTER (OWC-30, OWC-60, OWC-130, OWC-300 and OWC-500)”
	<p>Based on the brochure and technical information submitted, subject article is an electrically operated composting machine. It chops, grinds, mixes and homogenizes organic wastes (such as kitchen wastes, agricultural wastes and food processing wastes) together with specially formulated Bioculum (biological inoculum) and Sanitreat (odour control agent), and absorbent materials (such as manure, saw dust, etc.). The output is a homogenized, odour-free material that needs to be cured for certain number of days before being used as a compost.</p>
	
	OWC 500
	<p>Subject article is available in five (5) models with brim capacities ranging from 30 liters to 500 liters.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.79 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers 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 any Section or Chapter Note; and (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; and (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>The heading includes, among others, presses, crushers, grinders, mixers, etc., not designed for particular goods or industries.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 8479.82.10 with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and ASEAN-India Free Trade Area (AIFTA) rate of duty of 1% ad valorem, subject to submission of Certificate of Origin (CO) Form “AI”.</p>
	<p>FOR THE COMMISSION</p> <p><i>Mariou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Officer-In-Charge</p>
	
	
	16-00023



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 8424.81.50 MFN – 5% ad valorem AFTA – 2% ad valorem	2	TCC (AR) NO.
				16-200
			3	DATE ISSUED
				SEP 29 2016

4 DESCRIPTION OF GOOD

"DOUBLE CURING SYSTEM (DCS)"

Based on the brochure and technical information submitted, subject article consists mainly of three (3) parts, a 3650 x 1200 x 2550 mm folding storage rack, a moisture control system with 140 mist dispensers (fogger system) and 200 pieces of 540 x 360 x 260 mm high-density polyethylene (HDPE) crates. The entire system allows ten (10) to twelve (12) days curing period after the organic waste were converted into a raw component using an organic waste converter (not included). It has the following sub-components:

Fogger System:

Filter	Pressure gauge
Lateral	Time Keeper
Sprinklers	Water Drum
Ball Valve	PVC Pipes
Lateral Pump	PVC Fittings

Storage Rack:

Vertical Frame Angle	Fasteners
Crate Resting Angle	GI Tray for Leachate
Horizontal Frame Angle	Collection

HDPE Crates



Curing process starts when the water is pumped up through the piping system and dispersed mist via sprinklers on top of each HDPE crates, where the treated and shredded vegetable/agricultural wastes are placed. It allows beneficial microbes to multiply which will convert it to matured compost. The equipment can produce 200 kg of compost per day.

5 REASONS FOR CLASSIFICATION

Heading 84.24 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers machines and appliances for projecting, dispersing or spraying steam, liquids or solid materials (e.g., sand, powders, granules, grit or metallic abrasives) in the form of a jet, a dispersion (whether or not in drips) or a spray.

In view thereof, subject article is classified under 2012 AHTN subheading 8424.81.50, with Most Favoured Nation (MFN) rate of duty of 5% ad valorem and ASEAN-India Free Trade Area (AFTA) rate of duty of 2% ad valorem, subject submission of Certificate of Origin (CO) Form "AI".

FOR THE COMMISSION

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

Republic of the Philippines
 TARIFF COMMISSION



16-00040

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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 8479.89.30 MFN – 1% ad valorem AIFTA – 1% ad valorem	2 TCC (AR) NO. 16-201
	3 DATE ISSUED SEP 29 2016

4 DESCRIPTION OF GOOD

“EXCEL DOUBLE SHREDDER”

Based on the brochure and technical information submitted, subject article is a double stage organic waste shredder consisting of 2-stage cutter assembly, infeed hopper, control panel, gear box, drive motor and steel casing. It is to be used as supporting equipment to the organic waste composter by shredding organic waste material with larger and longer size mass into smaller pieces which are then fed to the organic waste composter (not included), for further refinement. Other specifications are as follows:

Shredding Capacity (kg/hr)	Motor Power Rating	Approx. Weight (kg)	Overall Size (LxWxH) (mm)
100	2 Hp, 3-phase, 1415 rpm	185	900 x 400 x 1100



5 REASONS FOR CLASSIFICATION

Heading 84.79 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers 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 many and varied machines covered by this heading include, inter alia, machinery of general use. This group includes, for example, presses, crushers, grinders, mixers, etc., not designed for particular goods or industries.

In view thereof, subject article is classified under 2012 AHTN subheading 8479.89.30, with Most Favoured Nation (MFN) and ASEAN-India Free Trade Area (AIFTA) rate of duty of 1%, subject to submission of Certificate of Origin (CO) Form “AI”.

FOR THE COMMISSION

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



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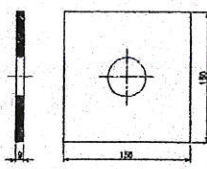
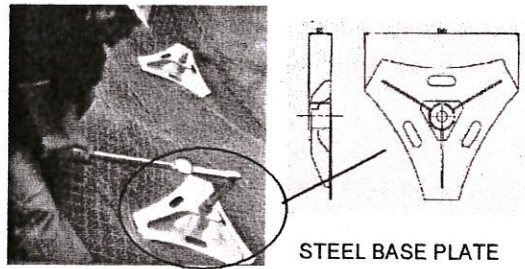
REPUBLIC OF THE PHILIPPINES


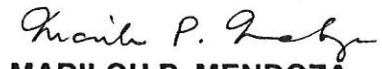
TARIFF COMMISSION

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 7326.90.99 MFN - 15% ad valorem PJEPA - 5% ad valorem AJCEPA - 5% ad valorem		16-206
		3	DATE ISSUED
			SEP 27 2016

4	DESCRIPTION OF GOOD
	“STEEL BASE PLATE & NNS PLATE”
	<p>Based on brochure and document submitted, subject articles are hot-dip zinc coated (HDZ55) steel plates conforming to JIS G3101 standard. The triangular STEEL BASE PLATE, with an approximate dimension of 680 mm x 680 mm x 95 mm, is to be fastened onto threaded rods by means of lock nuts. The square NNS PLATE, with dimension of 150 mm x 150 mm x 9 mm, is pre-drilled with a hole in the center to accommodate the threaded rods. Both steel plates provide support to the stability of the anchoring rods of the “Soil Stabilization System (Nonframe® Method)”.</p> <div style="display: flex; justify-content: space-around; align-items: center;"> <div style="text-align: center;">  <p>NNS PLATE</p> </div> <div style="text-align: center;">  <p>STEEL BASE PLATE</p> </div> </div>

5	REASONS FOR CLASSIFICATION
	<p>Heading 73.26 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers other articles of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers all iron or steel articles obtained by forging or punching, by cutting or stamping or by other processes such as folding, assembling, welding, turning, milling or perforating other than articles included in the preceding headings of this Chapter or covered by Note 1 to Section XV or included in Chapter 82 or 83 or more specifically covered elsewhere in the Nomenclature.</p> <p>In view thereof, subject articles are classified under 2012 AHTN subheading 7326.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem, and Philippine-Japan Economic Partnership Agreement (PJEPA) and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Forms “JP” and “AJ”, respectively.</p> <div style="display: flex; justify-content: space-between; align-items: center; margin-top: 20px;"> <div style="text-align: center;">  <p>16-00029</p> </div> <div style="text-align: center;"> <p>FOR THE COMMISSION</p>  <p>MARILOU P. MENDOZA Officer-in-Charge</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	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	AHTN 2208.90.90 MFN - 15% ad valorem	2	TCC (AR) NO.
				16-217
			3	DATE ISSUED
				SEP 29 2016

4	DESCRIPTION OF GOOD
	<p align="center">“SHATLER’S COCKTAILS LONG ISLAND ICED TEA”</p> <p>Based on the product specification and manufacturing process submitted, subject article is a spirituous beverage of an alcoholic strength by volume of 11.8% vol. It contains water, lemon tea concentrate, vodka, orange liqueur, rum, tequila, gin, lemon juice concentrate and natural aroma (ascorbic acid). It is dark brown in color and has a slightly fruity, alcoholic aroma. Subject article is packed in 200 ml carto-cans.</p> 

5	REASONS FOR CLASSIFICATION
	<p>Heading 22.08 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, spirits, liqueurs and other spirituous beverages. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers, whatever their alcoholic strength, among others, all other spirituous beverages not falling in any preceding heading of this Chapter such as fruit or vegetable juices containing added alcohol and of an alcoholic strength by volume exceeding 0.5 % vol, other than products of heading 22.04.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 2208.90.90 with a Most Favoured Nation (MFN) rate of duty of 15% 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> 

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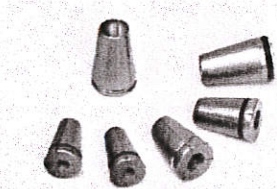
REPUBLIC OF THE PHILIPPINES



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 7326.90.99 MFN – 15% ad valorem		16-228	3
		DATE ISSUED	SEP 23 2016

4	DESCRIPTION OF GOOD
<p align="center">“GRIPFAST WEDGES/FREYSSINET JAWS”</p> <p>Based on the sample, catalogue and mill test certificate submitted, subject articles are conical, hollow, steel wedge blocks consisting of two (2) or three (3) segments clamped together by a metal ring. These are designed for use with post-tensioning components. Subject articles lock the steel strand in the conical hole of the anchor block to allow transmission of the tension in the steel wire onto the anchors. These are designed for 13 mm or 15 mm prestressing concrete strands.</p> 	

5	REASONS FOR CLASSIFICATION
<p>Heading No. 73.26 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers other articles of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers all iron or steel articles obtained by forging or punching, by cutting or stamping or by other processes such as folding, assembling, welding, turning, milling or perforating other than articles included in the preceding headings of this Chapter or covered by Note 1 to Section XV or included in Chapter 82 or 83 or more specifically covered elsewhere in the Nomenclature.</p> <p>In view thereof, subject articles are classified under 2012 AHTN subheading 7326.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% 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">16-00022</p>	

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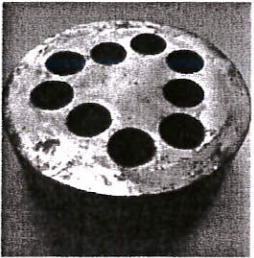
REPUBLIC OF THE PHILIPPINES



TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	AHTN 7326.90.99 MFN – 15% ad valorem ACFTA – Zero	2	TCC (AR) NO.
				16-229
			3	DATE ISSUED
			SEP 27 2016	

4	DESCRIPTION OF GOOD												
<p align="center">“CIRCULAR ANCHOR BLOCKS”</p> <p>Based on the sample, catalogue and mill test certificate submitted, subject articles are circular steel anchor blocks drilled with tapered holes, made from hot rolled round steel bars conforming to C45R grade steel. Subject articles are quenched, tempered and untreated and are to be used to improve the distribution of the prestressing force in concrete members for buildings or bridges. Specifications are as follows:</p>													
													
	<table border="1"> <tr> <th>Units / Models</th> <th>9C15</th> <th>12C15</th> <th>13C15</th> </tr> <tr> <th>Diameter (mm)</th> <td>150</td> <td>150</td> <td>160</td> </tr> <tr> <th>Height (mm)</th> <td>55</td> <td>65</td> <td>70</td> </tr> </table>	Units / Models	9C15	12C15	13C15	Diameter (mm)	150	150	160	Height (mm)	55	65	70
Units / Models	9C15	12C15	13C15										
Diameter (mm)	150	150	160										
Height (mm)	55	65	70										

5	REASONS FOR CLASSIFICATION
<p>Heading No. 73.26 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers other articles of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers all iron or steel articles obtained by forging or punching, by cutting or stamping or by other processes such as folding, assembling, welding, turning, milling or perforating other than articles included in the preceding headings of this Chapter or covered by Note 1 to Section XV or included in Chapter 82 or 83 or more specifically covered elsewhere in the Nomenclature.</p> <p>In view thereof, subject articles are classified under 2012 AHTN subheading 7326.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.</p>	
	<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p>MARILOU P. MENDOZA</p> <p>Officer-In-Charge</p>
	 <p>Republic of the Philippines TARIFF COMMISSION</p>  <p>16-00028</p>

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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

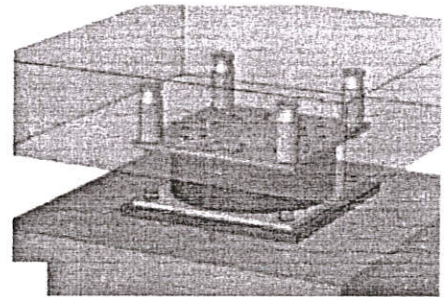
Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<p style="text-align: center;">AHTN 4016.99.70 MFN - 5% ad valorem</p>			16-243
		3	DATE ISSUED
		<p style="font-size: 1.5em;">SEP 29 2016</p>	

4 DESCRIPTION OF GOOD

“FREYSSINET ISOSISM® HIGH DAMPING RUBBER BEARING (HDRB)”

Based on the brochure and data submitted, subject article is a steel reinforced elastomeric block (natural rubber), sandwiched between structural brace elements consisting of two steel plates, and sets of anchor dowels. Subject article 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. It isolates the structure from the movement of the ground by forming flexible connections that increase the fundamental period of vibration of the structure to be protected and reduce its acceleration. Subject article can be installed in new or retrofitted on to existing structures.



5 REASONS FOR CLASSIFICATION

Heading 40.16 of the ASEAN Harmonized Tariff Nomenclature (AHTN) covers other articles of vulcanised rubber other than hard rubber. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the heading covers all articles of vulcanised rubber (other than hard rubber) not covered by the preceding headings of this Chapter or by other Chapters.

In view thereof, subject article is classified under 2012 AHTN subheading 4016.99.70, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem.

FOR THE COMMISSION

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



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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

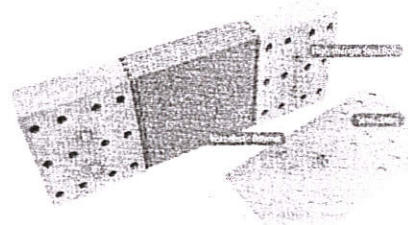
Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<p style="text-align: center;">AHTN 7308.90.99 MFN - 10% ad valorem PJEPA – 2% ad valorem AJCEPA - 2% ad valorem</p>		16-249	
		3	DATE ISSUED
		SEP 27 2016	

4 DESCRIPTION OF GOOD

“VISCOELASTIC COUPLING DAMPER”

Based on brochure and document submitted, subject article is a prefabricated structural vibration damper. The Viscoelastic Coupling Damper, with dimensions of 1540 mm x 540 mm x 123 mm, is composed of the viscoelastic material (acrylic polymer), which is sandwiched between steel plates, and are bolted together to form the damper. Subject article is designed to be grouted onto the walls of the structure, such as between reinforced concrete core walls or outriggers and columns, to reduce seismic vibrations.



5 REASONS FOR CLASSIFICATION

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 state that the 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.

In view thereof, subject article is classified under 2012 AHTN subheading 7308.90.99, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem, and Philippine-Japan Economic Partnership Agreement (PJEPA) and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rate of duty of 2% ad valorem, subject to submission of Certificate of Origin (CO) Forms “JP” and “AJ”, respectively.

FOR THE COMMISSION

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



16-00027

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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<p>1 2012 AHTN CODE AND RATE/S OF IMPORT DUTY</p> <p style="text-align: center;">AHTN 1702.90.99 MFN - 3% ad valorem ACFTA - Zero</p>	<p>2 TCC (AR) NO.</p> <p style="text-align: center;">16-266</p> <p>3 DATE ISSUED</p> <p style="text-align: center;">SEP 29 2016</p>
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<p>4 DESCRIPTION OF GOOD</p> <p style="text-align: center;">“GLUCIDEX® MALTODEXTRIN 19”</p> <p>Based on the product catalog and certificate of analysis submitted, subject article is maltodextrin powder with a neutral or slight sweet taste obtained from starch by hydrolysis, followed by purification and spray drying. It has a dextrose equivalent value (DE) of 19. Packed in 25 kg multi-layered paper and polyethylene bags with valve closure, it serves as a texturizer, a source of digestible carbohydrates, a powder carrier, and a source of fermentable substrate suitable for a variety of food applications including flavourings, soups, beverages, cereals, confectioneries and ice cream.</p>

<p>5 REASONS FOR CLASSIFICATION</p> <p>Heading 17.02 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers other sugars in solid form, sugar syrups and also artificial honey and caramel. The principal sugars of this heading are, among others, malto-dextrins (or dextri-maltoses), obtained by the same process as commercial glucose. They contain maltose and polysaccharides in variable proportions. However, they are less hydrolysed and therefore have a lower reducing sugar content than commercial glucose. The heading covers only such products with a reducing sugar content, expressed as dextrose on the dry substance, exceeding 10 % (but less than 20 %). Those with a reducing sugar content not exceeding 10 % fall in heading 35.05. Malto-dextrins are generally in the form of white powders, but they are also marketed in the form of a syrup. They are used chiefly in the manufacture of baby food and low-calory dietetic foods, as extenders for flavouring substances or food colouring agents, and in the pharmaceutical industry as carriers.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 1702.90.99, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Officer-in-Charge</p> <div style="text-align: left;">   16-00032 </div>



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 2710.19.90 MFN - Zero AIFTA - 1% ad valorem		16-268
		3	DATE ISSUED
			SEP 27 2016

4 DESCRIPTION OF GOOD

**“RAJOL WP LIGHT LIQUID PARAFFINS”
(WHITE MINERAL OILS)**

Based on the product information, safety data sheet and sample submitted, subject article is a 100% petroleum-based white mineral oil in the form of transparent clear, colourless, oily, odorless liquid free from fluorescence in daylight and suspended impurities. It is severely refined hydro-cracked/hydro-treated oil with highest degree of purity suitable for pharmaceutical, cosmetic and food industries, for direct and indirect food contact. It has a flash point (ASTM D92) of 180 °C(min) and distillation temperature from 362 °C to 581 °C. Subject article is packed in 175 kg coated steel drums.

5 REASONS FOR CLASSIFICATION

Heading 27.10 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the heading includes “topped crudes” (where certain lighter fractions have been removed by distillation), as well as light, medium and heavy oils obtained in more or less broad fractions by the distillation or refining of crude petroleum oils or of crude oils obtained from bituminous minerals. These oils, which are more or less liquid or semi-solid, consist predominantly of non-aromatic hydrocarbons such as paraffinic, cyclanic (naphthenic). They include, among others, white oils.

According to Douanes (EEC 1989-1990), “heavy oils” means oils and preparations of which less than 65% by volume (including losses) distilled at 250 °C by the ASTM D86 method or of which the distillation percentage at 250 °C cannot be determined by the method.

In view thereof, subject article, being a heavy oil, is classified under 2012 AHTN subheading 2710.19.90, with Most Favoured Nation (MFN) rate of duty of zero and ASEAN-India Free Trade Area (AIFTA) rate of duty of 1% ad valorem, subject to submission to Certificate of Origin (CO) Form “AI”.

FOR THE COMMISSION

MARILOU P. MENDOZA
Officer-in-Charge



16-00026




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.
<p style="text-align: center;">AHTN 2106.90.30 MFN - 7% ad valorem AKFTA - 5% ad valorem</p>		16-270	
		3	DATE ISSUED
SEP 27 2016			
4	DESCRIPTION OF GOOD		
<p style="text-align: center;">“COFFEE CREAMER CM119-1”</p> <p>Based on the product specification and ingredient declaration submitted, subject article is a non-dairy creamer in the form of off-white powder. It is composed of powdered mixture of corn syrup, acid casein, Di-K-Phosphate, Tri-Na-Citrate, Na-metahexaphosphate, flavor cream N-capture, hydrogenated blend oil, flavor cream powder and water. Imported in 550 kg octabin/ethylene vinyl alcohol (EVOH) big bags, it will undergo filling/packing for retail sale.</p>			
5	REASONS FOR CLASSIFICATION		
<p>Heading 21.06 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that provided they are not covered by any other heading of the nomenclature, this heading covers preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.). Subheading 2106.90.30 provides for non-dairy creamer.</p>			
<p>In view thereof, subject article is classified under 2012 AHTN subheading 2106.90.30 with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and ASEAN-Korea Free Trade Area (AKFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form “AK”.</p>			
<p>FOR THE COMMISSION</p> <p><i>Mariou P. Mendoza</i> MARILOU P. MENDOZA Officer-in-Charge</p>			
 16-00025			

5th Floor, Philippine Heart Center MAB, East Avenue, Diliman, 1101 Quezon City, Philippines

Tel. Nos. (632) 929-1964 / (632) 926-8731 / (632) 926-7476 • PHC Trunkline (632) 925-2401 to 50 local 3501 to 3512 Fax

No. (632) 921-7960 • E-mail Address: info@tariffcommission.gov.ph • Website: http://www.tariffcommission.gov.ph



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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 8479.89.40 MFN – 1% ad valorem	2	TCC (AR) NO.
				16-272
			3	DATE ISSUED
				SEP 29 2016

4	DESCRIPTION OF GOOD												
“TETRON CD® MECHANICAL POT BEARINGS”													
<p>Based on the brochure and technical information submitted, subject articles are pot type structural bearings composed of elastomer disk confined in a cylindrical space limited by a hollow base (the pot) and a piston. They form the mechanical connections between a structure and its supports. Used in buildings and civil engineering works, they are designed to allow or to block movements between two structures and to transfer the induced reactions. These are available in three types with the following descriptions:</p>													
	<table border="1"> <thead> <tr> <th>Type</th> <th>Description</th> <th>Illustration</th> </tr> </thead> <tbody> <tr> <td>Tetron CD®/FX (Fixed)</td> <td> <ul style="list-style-type: none"> - consists of a pot, a piston and an elastomer disk - behaves like a point hinge and can transmit horizontal forces along any direction either by friction to the structure or by anchor devices </td> <td> </td> </tr> <tr> <td>Tetron CD®/GL (Free Sliding)</td> <td> <ul style="list-style-type: none"> - consists of a fixed pot bearing in which the piston is covered by a polytetrafluoroethylene (PTFE) disk - free to slide (multi-directional) and follows displacements in all horizontal directions - not designed to transmit horizontal loads </td> <td> </td> </tr> <tr> <td>Tetron CD®/GG (Guided sliding)</td> <td> <ul style="list-style-type: none"> - a multi-directional bearing provided with a guide - only enables movements along the guiding direction - can transmit horizontal forces in the direction perpendicular to the line of guidance </td> <td> </td> </tr> </tbody> </table>	Type	Description	Illustration	Tetron CD®/FX (Fixed)	<ul style="list-style-type: none"> - consists of a pot, a piston and an elastomer disk - behaves like a point hinge and can transmit horizontal forces along any direction either by friction to the structure or by anchor devices 		Tetron CD®/GL (Free Sliding)	<ul style="list-style-type: none"> - consists of a fixed pot bearing in which the piston is covered by a polytetrafluoroethylene (PTFE) disk - free to slide (multi-directional) and follows displacements in all horizontal directions - not designed to transmit horizontal loads 		Tetron CD®/GG (Guided sliding)	<ul style="list-style-type: none"> - a multi-directional bearing provided with a guide - only enables movements along the guiding direction - can transmit horizontal forces in the direction perpendicular to the line of guidance 	
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REPUBLIC OF THE PHILIPPINES

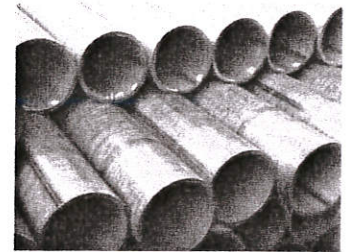
TARIFF COMMISSION



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 7306.30.90 MFN – 7% ad valorem AKFTA – 5% ad valorem		16-279
		3	DATE ISSUED
			SEP 29 2016

4	DESCRIPTION OF GOOD
	“ELECTRIC RESISTANCE WELDED (ERW) PIPE FOR NS ECO-PILE™” <p>Based on the technical information submitted, subject ERW pipe is manufactured by cold-forming a steel sheet and then welding it longitudinally across its length. It is made from carbon steel conforming to JIS STK400 ($\leq 0.25\%$ C, $\leq 0.04\%$ P, and $\leq 0.04\%$ S) or JIS STK490 ($\leq 0.18\%$ C, $\leq 0.55\%$ Si, $\leq 1.5\%$ Mn, $\leq 0.04\%$ P, and $\leq 0.04\%$ S) standard. It has a circular cross-section, with external diameter ranging from 114.3 mm to 406.4 mm. Subject article is used as the main material in the fabrication of NS Eco-Pile™.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 73.06 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that tubes, pipes and hollow profiles are used, among others, for other structural uses.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 7306.30.90 with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and ASEAN-Korea Free Trade Area (AKFTA) rate of duty of 5% ad valorem, 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>
	  16-00035



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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 2918.29.90 MFN - 1% ad valorem		16-282
		3	DATE ISSUED
			SEP 29 2016

4	DESCRIPTION OF GOOD
	“TINOGARD® TT”
	<p>Based on the composition sheet, certificate of analysis, safety data sheet, product specification, technical information, packing list and sample submitted, subject article is a sterically hindered phenolic antioxidant and non-discolouring stabilizer in the form of white, odourless powder. It is composed of 100% pentaerythritol tetrakis(3-(3,5-di-tert-butyl-4-hydroxyphenyl) propionate) (CAS No. 6683-19-8) which is an ester of a carboxylic acid with an additional oxygen function (phenol). Packed in 20-kg carton, it is added to the oil, perfume or organic phase of personal care formulations to prevent deterioration of ingredients sensitive to oxidation. It has the following chemical formula:</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 29.18 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the heading covers, among others, carboxylic acids with phenol function and their esters, salts and other derivatives. These are phenol-acids, cyclic (aromatic) acids which contain both the acid group (-COOH) and one or more groups (-OH) in the nucleus. The simplest phenol-acid has the formula (HOC₆H₄COOH).</p>

In view thereof, subject article is classified under 2012 AHTN subheading 2918.29.90, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

FOR THE COMMISSION

MARILOU P. MENDOZA
Officer-in-Charge



16-00034



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 2203.00.90		16-283	
MFN - 15% ad valorem		3	DATE ISSUED
		SEP 29 2016	

4	DESCRIPTION OF GOOD
<p style="text-align: center;">“SCHWEIGER HELLES EXPORT”</p> <p>Based on the certificate of analysis, chemical-technical analysis and product label submitted, subject article is a pale lager beer made from water, barley malt and hops. Packed in 30-liter Petainer Keg™ and boxed in cartons, it has an alcoholic strength of 5.56 % by volume.</p>	

5	REASONS FOR CLASSIFICATION
<p>Heading 22.03 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers beer made from malt. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that beer is an alcoholic beverage obtained by fermenting a liquor (wort) prepared from malted barley or wheat, water and (usually) hops. Certain quantities of non-malted cereals (e.g., maize (corn) or rice) may also be used for the preparation of the liquor (wort). The addition of hops imparts a bitter and aromatic flavour and improves the keeping qualities. Cherries or other flavouring substances are sometimes added during fermentation. Beer may be pale or dark, sweet or bitter, mild or strong. It may be put up in barrels, bottles or in airtight tins and may be marketed as ale, stout, etc.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 2203.00.90, with Most Favoured Nation (MFN) rate of duty of 15% ad valorem.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>MariLou P. Mendoza</i></p> <p style="text-align: right;">MARILOU P. MENDOZA Officer-in-Charge</p> <div style="display: flex; justify-content: space-between; align-items: center;"> <div data-bbox="220 1809 437 1930" style="text-align: center;">  <p>Republic of the Philippines TARIFF COMMISSION</p>  <p>16-00030</p> </div> </div>	



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 2203.00.90 MFN - 15% ad valorem		16-284
		3	DATE ISSUED
			SEP 29 2016

4	DESCRIPTION OF GOOD
	“SCHWEIGER SCHMANKERL WEIBE”
	Based on the certificate of analysis, chemical-technical analysis and product label submitted, subject article is a white wheat beer made from water, wheat malt, barley malt, hops and yeast. Packed in 30-liter Petainer Keg™ and boxed in cartons, it has an alcoholic strength of 5.08 % by volume.

5	REASONS FOR CLASSIFICATION
	<p>Heading 22.03 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers beer made from malt. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that beer is an alcoholic beverage obtained by fermenting a liquor (wort) prepared from malted barley or wheat, water and (usually) hops. Certain quantities of non-malted cereals (e.g., maize (corn) or rice) may also be used for the preparation of the liquor (wort). The addition of hops parts a bitter and aromatic flavour and improves the keeping qualities. Cherries or other flavouring substances are sometimes added during fermentation. Beer may be pale or dark, sweet or bitter, mild or strong. It may be put up in barrels, bottles or in airtight tins and may be marketed as ale, stout, etc.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 2203.00.90, with Most Favoured Nation (MFN) rate of duty of 15% ad valorem.</p>
	<p>FOR THE COMMISSION</p> <p></p> <p>MARILOU P. MENDOZA Officer-in-Charge</p>
	<p> 16-00031</p>

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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.
<p style="text-align: center;">AHTN 7214.20.31 MFN - 7% ad valorem ACFTA - Zero</p>		16-285	
		3	DATE ISSUED
		<p style="font-size: 1.2em; font-weight: bold;">SEP 27 2016</p>	

4	DESCRIPTION OF GOOD
<p style="font-weight: bold;">“DEFORMED STEEL BARS”</p> <p>Based on the mill certificate and sample submitted, subject articles are hot-rolled 12 mm diameter ribbed steel bars. Conforming to steel grade 275W, with carbon content of 0.24%, subject articles come in lengths of 12 m and are used in concrete reinforcement.</p>	

5	REASONS FOR CLASSIFICATION
<p>Heading 72.14 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the heading covers bars and rods which are rolled with protuberances or indentations (e.g. teeth, grooves, flanges), provided their general cross-sectional shape corresponds to one of the geometrical shapes defined in Chapter Note 1 (m); these protuberances or indentations must be designed solely to improve the bond with concrete, etc.</p> <p>In view thereof, subject articles are classified under 2012 AHTN subheading 7214.20.31, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem, and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.</p> <div style="display: flex; justify-content: space-between; align-items: flex-end; margin-top: 20px;"> <div data-bbox="239 1747 462 1881" style="text-align: center;">  Republic of the Philippines TARIFF COMMISSION  16-00024 </div> <div data-bbox="909 1657 1308 1859" style="text-align: right;"> <p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Officer-in-Charge</p> </div> </div>	




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 9403.60.90 MFN - 15% ad valorem		16-291
		3	DATE ISSUED
			SEP 29 2016

4	DESCRIPTION OF GOOD
	<p>“BIERZELTGARNITUR FESTZELTGARNITUR BIERTISCH BIERBANK”</p> <p>Based on the brochure submitted, subject article is a set consisting of a table and two benches. The table measures 70"x18"x30" (LxWxH) while each bench measures 70"x9"x18" (LxWxH). Their foldable frames are of iron material while the tabletop and seats are of Chinese fir wood boards. Having a weight capacity of 500 lbs, subject article is designed for outdoor use such as in patios or gardens.</p> <div style="text-align: center;">  </div>

5	REASONS FOR CLASSIFICATION
	<p>Heading 94.03 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers other furniture and parts thereof. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers furniture and parts thereof, not covered by the previous headings. It includes furniture for general use (e.g., cupboards, show-cases, tables, telephone stands, writing-desks, escritaires, book-cases, and other shelved furniture (including single shelves presented with supports for fixing them to the wall), etc.), and also furniture for special uses.</p> <p>In view thereof, subject article, as a wooden furniture for outdoor use, is classified under 2012 AHTN subheading 9403.60.90 with a Most Favoured Nation (MFN) rate of duty of 15% 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 Officer-In-Charge</p> </div> <div style="text-align: left; margin-top: 20px;">  <p>16-00033</p> </div>