



Republic of the Philippines
Department of Finance

BUREAU OF CUSTOMS
ASSESSMENT AND OPERATIONS COORDINATING GROUP
IMPORTS AND ASSESSMENT SERVICE

MANILA 1099
South Harbor, Gate 3, Port Area, Manila
Website: www.customs.gov.ph Tel. Nos. 527-4537, 527-1935

MEMORANDUM:

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

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

FROM : GEOFFREY C. TACIO
OIC-Director, IAS

SUBJECT : TARIFF COMMISSION CIRCULARS

Date : January 29, 2018

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization Act (Republic Act 10863), the Tariff Commission issued an Advance Rulings (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued 09 and 12 January 2018, for various imported articles, and the same were submitted and reviewed by this Office, summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	RATE OF DUTY
17-509	"JAC M4 PASSENGER VAN (GASOLINE)"	8702.90.80	MFN - 20% Ad Valorem ACFTA- 5% Ad Valorem*
17-516	"KING LONG KINGO L VAN"	8702.10.99	MFN - 20% Ad Valorem ATIGA - 5% Ad Valorem*
17-531	"DANBETAINE"	2923.90.00	MFN - 1% Ad Valorem ATIGA - Zero*
17-536	"GRUBADEX 1%"	3808.91.90	MFN- 3% Ad Valorem ATIGA - Zero*
17-543	"LG WALL MOUNTED MULTI-V™ INDOOR UNITS, MODEL NOS. ARNU30 GSVA4 AND ARNU36GSVA4	8415.90.19	MFN - 10% Ad Valorem AKFTA - Zero *
17-552	"HISPANIOLA CHARDONNAY"	2204.21.11	MFN - 7% Ad Valorem
17-555	"URBAN POWER-PREMIUM LAG (PASTEURISED BEER)"	2203.00.91	MFN - 15% Ad Valorem
17-559	"ST. GILES TIPPLE AMBER ALE"	2203.00.91	MFN - 15% Ad Valorem

17-562	"NESTEA KIWI LEMON BLEND ICE TEA"	2101.20.90	EXPORT DUTY - Zero
17-539	"LG MULTI V™ CORROSION RESISTANCE OUTDOOR UNITS"	8415.90.39	MFN - 10% Ad Valorem AKFTA - Zero*
17-545	"LS C & S I-SERIES (lz/lx Way) SANDWICH TYPE, BUSDUCT"	8544.42.99	MFN - 7% Ad Valorem AKFTA - 5% Ad Valorem *
17-546	"ELECTROLINE 100"	9027.80.30	MFN - Zero ACFTA - Zero*
17-547	"2016 BAIC EU260 EV (Electric Vehicle)"	8703.80.97	MFN - 30% Ad Valorem ACFTA - 30% Ad Valorem*
17-554	"DILBERRO SPECKLED RED GARNACHA Y TEMPRANILLO WINE"	2204.21.11	MFN - 7% Ad Valorem
17-557	"ASARO INDIAN PALE ALE (IPA)"	2203.00.91	MFN - 15% Ad Valorem
17-563	"NESFRUTA MANGOSTEEN 22g"	2106.90.55	EXPORT DUTY - Zero
*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).			

For your information, guidance and strict compliance.



CC: COMMISSIONER OF CUSTOMS



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TCOC Ref.No. 18-003

69-127

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

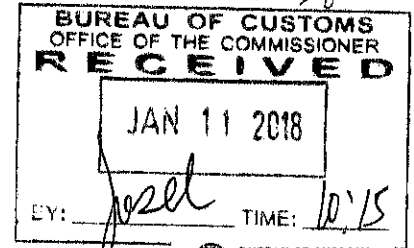
Internal Admin. Group

Received by: *VICTOR RAYES*

Date: *01/12/18*

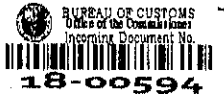
Time: *1:30*

10 January 2018



COMMISSIONER ISIDRO S. LAPEÑA

Bureau of Customs
Port Area, Manila



Dear **Commissioner Lapeña**:

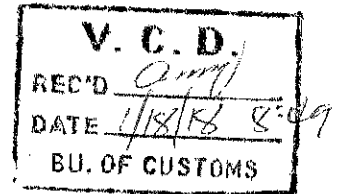
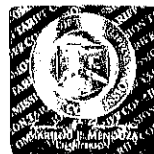
Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863), this Commission is pleased to furnish your good Office with original copies of its Advance Rulings on Tariff Classification with TCC – (AR) Nos. 17-509, 17-516, 17-531, 17-536, 17-543, 17-552, 17-555, 17-559, and 17-562, together with their respective brochures/technical literature, issued on 09 January 2018.

Thank you.

Very truly yours,

MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson



Encl: As stated.

cc: The Secretary
Department of Finance
Manila



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TCOC Ref. No. 18-005

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

(93-173)
Internal Admin. Group
Received by: *[Signature]*
Date: 01-16-18
Time: 1:44

15 January 2018

BUREAU OF CUSTOMS
OFFICE OF THE COMMISSIONER
RECEIVED
JAN 15 2018
BY: *[Signature]* TIME: 11:27
BUREAU OF CUSTOMS
Office of the Commissioner
Income Document No.
18-00847

COMMISSIONER ISIDRO S. LAPEÑA
Bureau of Customs
Port Area, Manila

Dear **Commissioner Lapeña**:

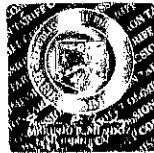
Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863), this Commission is pleased to furnish your good Office with original copies of its Advance Rulings on Tariff Classification with TCC (AR) Nos. 17-539, 17-545, 17-546, 17-547, 17-554, 17-557, and 17-563, together with their respective brochures/technical literature, issued on 12 January 2018.

Thank you.

Very truly yours,

[Signature]

MARILOU P. MENDOZA
Chairperson



V. C. D.
REC'D *[Signature]*
DATE 1/16/18 8:49
BU. OF CUSTOMS

Encl: As stated.

cc: The Secretary
Department of Finance
Manila



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

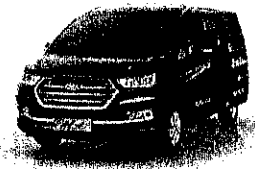
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8702.90.80 MFN - 20% ad valorem ACFTA - 5% ad valorem		17-509
		3	DATE ISSUED
			JAN 09 2018

4 DESCRIPTION OF GOOD**“JAC M4 Passenger Van (Gasoline)”**

Based on the brochure submitted, subject article is a completely built-up (CBU) passenger van with a gross vehicle weight of 2,725 kg. It is powered by a gasoline engine with piston displacement of 1,997 cc. Measuring 5,200 mm x 1,890 mm x 1,970 mm (LxWxH), it is used for the transport of up to eleven (11) persons.

**5 REASONS FOR CLASSIFICATION**

Heading 87.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers motor vehicles for the transport of ten or more persons, including the driver. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all motor vehicles designed for the transport of ten persons or more (including the driver). The vehicles of this heading may have any type of motor (internal combustion piston engine, electric motor, combination of internal combustion piston engine and one or more electric motors, etc.).

In view thereof, subject article is classified under AHTN 2017 subheading 8702.90.80 with a Most Favoured Nation (MFN) rate of duty of 20% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”.

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

FOR THE COMMISSION


 Republic of the Philippines
 TARIFF COMMISSION


17-00542

MARILOU P. MENDOZA
 Chairperson



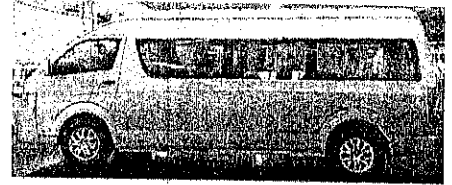
REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8702.10.99 MFN – 20% ad valorem ACFTA – 5% ad valorem		17-516
		3	DATE ISSUED
			JAN 09 2018

4	DESCRIPTION OF GOOD
	“KING LONG KINGO L VAN” <p>Based on the product specifications submitted, subject article is a completely built-up (CBU), two-wheel-driven van with a gross vehicle weight of 3,900 kg. It is powered by a diesel engine with cylinder capacity of 2,982 cc. Subject article has overall dimensions of 5,900 mm x 1,880 mm x 2,285 mm (LxWxH) and is designed for the transport of up to twenty-three (23) persons.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 87.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers motor vehicles for the transport of ten or more persons, including the driver. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all motor vehicles designed for the transport of ten persons or more (including the driver). The vehicles of this heading may have any type of motor (internal combustion piston engine, electric motor, combination of an internal combustion piston engine and one or more electric motors, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8702.10.99, with a Most Favoured Nation (MFN) rate of duty of 20% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>





REPUBLIC OF THE PHILIPPINES

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

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2923.90.00 MFN - 1% ad valorem ATIGA - Zero		17-531
		3	DATE ISSUED
			JAN 09 2018

4	DESCRIPTION OF GOOD
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"DANBETAINE"

Based on the product composition and brochure submitted, subject article is a formulation containing 96% Betaine (trimethylglycine) anhydrous. It is intended for poultry and swine as a partial replacement of dietary methionine and choline in animal nutritional requirement. It also helps to reduce dehydration caused by environmental stress such as overcrowding, unfavorable temperature, or disease challenge (e.g. coccidiosis). In the form of free-flowing light brown crystals, subject article is packed in 25 kg bags, and is added at a rate of 0.20 – 2.00 kg per ton of feed, depending on the type of livestock.

5	REASONS FOR CLASSIFICATION
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Heading 29.23 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, quaternary ammonium salts and hydroxides. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that quaternary organic ammonium salts contain one tetravalent nitrogen cation $R^1R^2R^3R^4N^+$ where R^1 , R^2 , R^3 and R^4 may be the same or different alkyl or aryl radicals (methyl, ethyl, tolyl etc.). The most important salts and substitution derivatives of quaternary ammonium bases are, among others, betaine, a quaternary intramolecular salt, and betaine hydrochloride, used, e.g., in medicine, cosmetics and animal feeding.

In view thereof, subject article is classified under AHTN 2017 subheading 2923.90.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem, and ASEAN 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


 Republic of the Philippines
 TARIFF COMMISSION


17-00544

MARILOU P. MENDOZA
 Chairperson



REPUBLIC OF THE PHILIPPINES

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

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3808.91.90 MFN - 3% ad valorem ATIGA - Zero		17-536
		3	DATE ISSUED
			JAN 09 2018

4	DESCRIPTION OF GOOD
	“GRUBADEX 1%”
	<p>Based on the product catalog, product specifications, and certificate of formula submitted, subject article is an insect growth regulator, containing cyromazine as active ingredient, silica as anticaking agent and kaolin as carrier. It is in the form of off-white to light grey powder. Available in 5kg pail, and 25 kg bags, and boxes containing twenty (20) pieces of 1 kg pack, it is to be mixed to poultry feed at a rate of 500 grams per ton of feed for 4 to 6 weeks. Subject article is indicated for effective control of larvae of housefly and other fly species in caged chicken layers and breeders.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 38.08 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the products of heading 38.08 include, among others, insecticides. Many insecticides are characterised by their mode of action or method of use. Among these are insect growth regulators. These are chemicals which interfere with biochemical and physiological processes in insects.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3808.91.90, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem 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></p> <p>MARILOU P. MENDOZA Chairperson</p>
	 17-00545


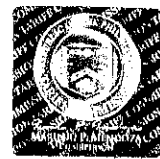



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8415.90.19 MFN - 10% ad valorem AKFTA - Zero		17-543
		3	DATE ISSUED
			JAN 09 2018

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“LG Wall Mounted Multi-V™ Indoor Units, Model Nos. ARNU30GSVA4 and ARNU36GSVA4”</p> <p>Based on the brochure submitted, subject articles are indoor units of air conditioning machines consisting of an evaporator, blower, valve, and accessories. These have cooling capacities of 8.8 and 10.4 (kW), respectively, and dimension of 1,190 x 346 x 265 (mm). Subject articles are to be connected to outdoor units of split-system air conditioning machines.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 84.15 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. The heading includes parts, wherein in accordance with the provisions of Note 2 (b) to Section XVI, include separately presented indoor units and outdoor units for split-system air conditioning machines of this heading. Subheading 8415.90 includes both indoor and outdoor units for split-system air conditioning machines of subheading 8415.10 when presented separately. The units are designed to be connected by electrical wiring and copper tubing through which refrigerant passes between the indoor and outdoor units.</p> <p>In view thereof, subject articles are classified under AHTN 2017 subheading 8415.90.19 with a Most Favoured Nation (MFN) rate of duty of 10% 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>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>  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 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2204.21.11 MFN - 7% ad valorem		17- 552
		3	DATE ISSUED
			JAN 09 2018

4 DESCRIPTION OF GOOD

"HISPANIOLA CHARDONNAY"

Based on the product label, flowchart diagram, certificate of analysis, certificate of process and combination, and photograph of packaging submitted, subject article is a white still wine produced by fermentation of 100% chardonnay grapes followed by aging, clarification, and filtration. It is pale yellow in color with light green hues, and has a very intense fruity and floral aroma. Packed in 750 ml glass bottles, subject article has an alcoholic strength of 13.5% by volume.



5 REASONS FOR CLASSIFICATION

Heading 22.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, wine of fresh grapes, including fortified wines. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the wine classified in this heading is the final product of the alcoholic fermentation of the must of fresh grapes. The heading includes, among others, ordinary wines (red, white or rosé).

In view thereof, subject article is classified under AHTN 2017 subheading 2204.21.11, with a Most Favoured Nation (MFN) rate of duty of 7% 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



17-00547

Mari Lou P. Mendoza


MARILOU P. MENDOZA
Chairperson

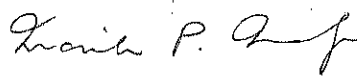




REPUBLIC OF THE PHILIPPINES

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

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2203.00.91 MFN - 15% ad valorem		17-555
		3	DATE ISSUED
			JAN 09 2018

4	DESCRIPTION OF GOOD
	“URBAN POWER - PREMIUM LAGER (PASTEURISED BEER)”
	<p>Based on the certificate of analysis, certificate of process and combination, production process flowchart, and product label submitted, subject article is an alcoholic beverage, straw yellow in colour, with typical barley malt and hops aroma. It is produced by brewing malted barley, water, and hops, and followed by fermentation through the addition of yeast. Once fermented, the beer is conditioned, filtered and pasteurized. Containing 4.5% alcohol by volume, subject article is packed in 275 ml, 330 ml, and 500 ml glass bottles.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 22.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers beer made from malt. The pertinent Harmonized System (HS) Explanatory Notes (EN) 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. 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 AHTN 2017 subheading 2203.00.91, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p>  MARILOU P. MENDOZA Chairperson
	  17-00548




REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2203.00.91 MFN - 15% ad valorem		17- 559
		3	DATE ISSUED
			JAN 09 2018

4	DESCRIPTION OF GOOD
	"ST. GILES TIPPLE AMBER ALE"
	<p>Based on the certificate of analysis, certificate of process and combination, production process flow chart, and product label submitted, subject article is an alcoholic beverage made of water, malted barley, wheat, hops, and yeast. It is copper in color and has a floral and slightly spicy aroma. Packed in 500 ml, 330 ml, and 275 ml glass bottles, subject article has an alcoholic strength of 4.6 % by volume.</p>
	
5	REASONS FOR CLASSIFICATION

Heading 22.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, beer made from malt. The pertinent Harmonized System (HS) Explanatory Notes (EN) 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. 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.

In view thereof, subject article is classified under AHTN 2017 subheading 2203.00.91 with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem.

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

FOR THE COMMISSION



Republic of the Philippines
TARIFF COMMISSION



17-00549

MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson




REPUBLIC OF THE PHILIPPINES



TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2018 RATE/S OF EXPORT DUTY	2	TCC (AR) NO.
	AHTN 2101.20.90 Export Duty - Zero		17-562
		3	DATE ISSUED
			JAN 09 2018

4	DESCRIPTION OF GOOD
	"NESTEA® KIWI LEMON BLEND ICE TEA"
	<p>Based on the certificate of composition and sample submitted, subject article is a kiwi lemon-flavoured powdered tea mix. It contains sugar, acidity regulators, tea powder, sweeteners, nature-identical flavors, Vitamin C, and caramel color. Packed in 25 gram polyethylene bags, it is to be served by dissolving in a 1000 ml of water.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 21.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, preparations with a basis of the coffee, tea or mate extracts, essences or concentrates. These are preparations based on extracts, essences or concentrates of coffee, tea or mate (and not on coffee, tea or mate themselves), and include extracts, etc., with added starches or other carbohydrates.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2101.20.90.</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>17-00550</p>



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2 TCC (AR) NO.
AHTN 8415.90.39 MFN – 10% ad valorem AKFTA - Zero	17-539
	3 DATE ISSUED
	JAN 12 2018

4 DESCRIPTION OF GOOD																								
<p style="text-align: center;">“LG MULTI V™ CORROSION RESISTANCE OUTDOOR UNITS”</p> <p>Based on the product specifications submitted, subject articles are corrosion-resistant outdoor condensing units of split-system air conditioning systems. These house the compressor, fan motor, fan, expansion valve, heat exchanger, and other components of the units. These are designed to be connected to the fan coil indoor units through electrical wiring and tubing. Subject articles have the following specifications:</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="width: 25%;">Model</th> <th style="width: 25%;">Cooling capacity (kW)</th> <th style="width: 25%;">Maximum number of connectable indoor units</th> <th style="width: 25%;">Dimensions (WxHxD) (mm)</th> </tr> </thead> <tbody> <tr> <td>ARUN100LTR4</td> <td style="text-align: center;">28.0</td> <td style="text-align: center;">25</td> <td style="text-align: center;">920 x 1,680 x 760</td> </tr> <tr> <td>ARUN120LTR4</td> <td style="text-align: center;">33.6</td> <td style="text-align: center;">30</td> <td style="text-align: center;">920 x 1,680 x 760</td> </tr> <tr> <td>ARUN140LTR4</td> <td style="text-align: center;">39.2</td> <td style="text-align: center;">35</td> <td style="text-align: center;">1,240 x 1,680 x 760</td> </tr> <tr> <td>ARUN160LTR4</td> <td style="text-align: center;">44.8</td> <td style="text-align: center;">40</td> <td style="text-align: center;">1,240 x 1,680 x 760</td> </tr> <tr> <td>ARUN180LTR4</td> <td style="text-align: center;">50.4</td> <td style="text-align: center;">45</td> <td style="text-align: center;">1,240 x 1,680 x 760</td> </tr> </tbody> </table>	Model	Cooling capacity (kW)	Maximum number of connectable indoor units	Dimensions (WxHxD) (mm)	ARUN100LTR4	28.0	25	920 x 1,680 x 760	ARUN120LTR4	33.6	30	920 x 1,680 x 760	ARUN140LTR4	39.2	35	1,240 x 1,680 x 760	ARUN160LTR4	44.8	40	1,240 x 1,680 x 760	ARUN180LTR4	50.4	45	1,240 x 1,680 x 760
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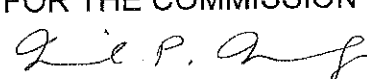


5 REASONS FOR CLASSIFICATION
<p>Heading 84.15 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. The machines may also comprise elements for the purification of air. They are used for air conditioning offices, homes, public halls, among others. The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.</p> <p>In view thereof, subject articles are classified under AHTN 2017 subheading 8415.90.39, with a Most Favoured Nation (MFN) rate of duty of 10% 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>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; margin-top: 20px;">FOR THE COMMISSION</p> <div style="text-align: right; margin-top: 10px;"> MARILOU P. MENDOZA Chairperson </div> <div style="text-align: center; margin-top: 20px;"> 18-00001 </div>



REPUBLIC OF THE PHILIPPINES

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

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8544.42.99 MFN – 7% ad valorem AKFTA – 5% ad valorem		17-545
		3	DATE ISSUED
			JAN 12 2018.

4	DESCRIPTION OF GOOD
	“LS C&S I-SERIES (Iz/lx Way) SANDWICH TYPE, BUSDUCT”
	<p>Based on the brochure and technical information submitted, subject article consists of sections of insulated aluminum or copper conductor bus bars “sandwiched” in layers by epoxy/polyethylene terephthalate (PET) insulation, with its fittings and accessories. Enclosed in aluminum housing coated with paint, it is rated at ≤1,000 V and 630 to 6300 Amperes. Connections are made by simply sliding together end parts of the feeders, elbows, tees, and reducers, and by connecting other fittings (i.e., floor and wall flange, flange ends, flexible, hanger and connection bars, reducer, PH, flanged in and feed in box, rigid and spring hanger, and elastic band) depending on the design. It is used in electrical power distribution system for high-rise and commercial buildings.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 85.44 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided they are insulated, this heading covers electric wire, cable and other conductors (e.g., braids, strip, bars) used as conductors in electrical machinery, apparatus or installations. Subject to this condition, the heading includes wiring for interior work or for exterior use (e.g., underground, submarine or aerial wires or cables). These goods vary from very fine insulated wire to thick cables of more complex types.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8544.42.99 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>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>  MARILOU P. MENDOZA Chairperson
	  18-00002



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 9027.80.30 MFN – Zero ACFTA – Zero		17-546
		3	DATE ISSUED
			JAN 12 2018

4 DESCRIPTION OF GOOD

“ELECTROLINE® 100”

Based on the technical information submitted, subject article is an electrically-operated apparatus for measuring the contents of potassium, sodium, chloride, pH, neurocirculatory asthenia (nCa), and carbon dioxide in human blood serum or in diluted urine using ion-selective electrode (ISE) technology. It has dimensions of 490 mm x 400 mm x 470 mm and weighs 8.1 kg. Subject article has a built-in thermal printer and 800 x 480 touch screen colour liquid crystal display (LCD).



5 REASONS FOR CLASSIFICATION

Heading 90.27 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, wet-chemical analysers for the determination of inorganic or organic components of liquids, e.g., traces of metals, phosphates, nitrates, chlorides or integral parameters such as “Chemical Oxygen Demand” (COD) and “Total Organic Carbons” (TOC). The analyser consists of a sample preparation device, an analysing unit with, e.g., ion-sensitive electrodes, photometers or polarographs and, in automatic analysers, a control unit.

In view thereof, subject article is classified under AHTN 2017 subheading 9027.80.30, with Most Favoured Nation (MFN) rate of duty of zero and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.

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

FOR THE COMMISSION




Mari Lou P. Mendoza
MARILOU P. MENDOZA
Chairperson



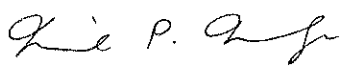


REPUBLIC OF THE PHILIPPINES

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

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8703.80.97 MFN – 30% ad valorem ACFTA – 30% ad valorem		17-547
		3	DATE ISSUED
			JAN 12 2018

4	DESCRIPTION OF GOOD			
	“2016 BAIC EU260 EV (Electric Vehicle)”			
	Based on the brochure submitted, subject article is a brand-new, electrically-powered motor road vehicle imported completely built-up (CBU). It has the following specifications:			
	EU260 EV			
	Body Type			Sedan
	Motor Power			100 kW
	Storage Battery Type			Ternary lithium
	Overall Dimension (L x W x H; mm)			4582 x 1794 x 1515
	Maximum Speed (km/h)			140
	Seating Capacity	5		

5	REASONS FOR CLASSIFICATION		
	<p>Heading 87.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading also includes, among others, vehicles propelled by one or more electric motors powered by electric accumulator packs known as “Electric Vehicles (EVs)”.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8703.80.97, with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 30% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>		
	FOR THE COMMISSION		
	  18-00007	 MARILOU P. MENDOZA Chairperson	




REPUBLIC OF THE PHILIPPINES




TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2204.21.11 MFN – 7% ad valorem		17-554
		3	DATE ISSUED
			JAN 12 2018

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“DILBERRO SPECKLED RED GARNACHA Y TEMPRANILLO WINE”</p> <p>Based on the certificate of process and combination, flow chart diagram, and photograph of packaging submitted, subject article is a red still wine made from Garnacha and Tempranillo grape. It has an alcoholic strength of 13.5% by volume and is red ruby in colour with maroon tones. Packed in 750 ml glass bottles, subject article is produced by fermentation process.</p> <div style="text-align: right;">  </div>





5	REASONS FOR CLASSIFICATION
	<p>Heading 22.04 of of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, wine of fresh grapes, including fortified wines. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that wine of fresh grapes classified in this heading is the final product of the alcoholic fermentation of the must of fresh grapes. The heading includes, among others, ordinary wines (red, white or <i>rosé</i>).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2204.21.11 with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p>  <p>MARILOU P. MENDOZA Chairperson</p> </div> <div style="display: flex; justify-content: space-around; margin-top: 20px;"> <div style="text-align: center;">  </div> <div style="text-align: center;">  <p>18-00004</p> </div> </div>



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

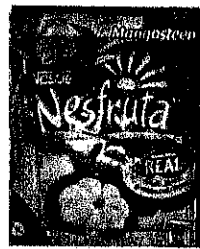
1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY		2 TCC (AR) NO.
	AHTN 2203.00.91 MFN – 15% ad valorem		17-557
			3 DATE ISSUED
			JAN 12 2018
4	DESCRIPTION OF GOOD		
	“ASARO INDIAN PALE ALE (IPA)”		
	<p>Based on the certificate of process and combination, certificate of analysis, production process flow chart, and product label submitted, subject article is an alcoholic beverage made from malted barley, wheat, hops, yeast, and water. It has a golden colour with an aroma of stone fruit and citrus peel. Packed in 275 ml, 330 ml and 500 ml glass bottles, it has an alcoholic strength of 5.4% by volume.</p>		
			
5	REASONS FOR CLASSIFICATION		
	<p>Heading 22.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers beer made from malt. The pertinent Harmonized System (HS) Explanatory Notes (EN) 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.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2203.00.91, with a Most Favoured Nation (MFN) rate of duty of 15% 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		
	  18-00005		





REPUBLIC OF THE PHILIPPINES

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

1	AHTN 2017 CODE AND 2018 RATE/S OF EXPORT DUTY	2	TCC (AR) NO.
	AHTN 2106.90.55 EXPORT DUTY - Zero		17-563
		3	DATE ISSUED
			JAN 12 2018

4	DESCRIPTION OF GOOD
	“NESFRUTA® MANGOSTEEN 22g”
	<p>Based on the product formulation and sample submitted, subject article is a mangosteen-flavoured powdered instant drink mix. It is composed mainly of sugar, food acid, sweeteners, vitamin C, nature-identical flavours, and food color. Packed in 22 grams foil sachet, subject article is mixed in water to produce 1 liter of mangosteen-flavoured juice drink.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 21.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, non-alcoholic or alcoholic preparations (not based on odoriferous substances) of a kind used in the manufacture of various non-alcoholic or alcoholic beverages. These preparations can be obtained by compounding vegetable extracts of heading 13.02 with lactic acid, tartaric acid, citric acid, phosphoric acid, preserving agents, foaming agents, fruit juices, etc. The preparations contain (in whole or in part) the flavouring ingredients which characterize a particular beverage. As a result, the beverage in question can usually be obtained simply by diluting the preparation with water, wine or alcohol, with or without the addition, for example, of sugar or carbon dioxide gas. Some of these products are specially prepared for domestic use; they are also widely used in industry in order to avoid the unnecessary transport of large quantities of water, alcohol, etc. As presented, these preparations are not intended for consumption as beverages and thus can be distinguished from the beverages of Chapter 22.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.55.</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 style="text-align: center;"><i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p>
	  <p style="text-align: center;">Republic of the Philippines TARIFF COMMISSION 18-00006</p>