

2018-02-015

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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: 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 : *[Signature]*
ATTY. EDWARD JAMES A. DY BUCO
Deputy Commissioner, AOCG

FROM : *[Signature]*
JEFFREY C. TACIO
Director III
Import Assessment Service

SUBJECT : TARIFF COMMISSION CIRCULARS

Date : February 07, 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 15 - 22 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	2018 RATES OF DUTY
17-520	"COOPER WHEELOCK SPEAKER STROBE, MODEL: ET70-24MCW-FR"	8531.90.90	MFN - Zero
17-550	"NOLITO VIURA CHARDONNAY"	2204.21.11	MFN - 7% Ad Valorem
17-561	"UNIDUS CONDOM"	4014.10.00	MFN - 3% Ad Valorem AKFTA - Zero*
17-564	"JAC M4 (Diesel), MODEL: 1.9CTI+6MT (PASSENGER VERSION)"	8702.10.99	MFN- 20% Ad Valorem ACFTA-5% Ad Valorem*
17-567	"RICE CRISPY OBLONG"	1904.10.90	MFN - 15% Ad Valorem ACFTA - Zero *
17-428	"POSTECH POINT OF SALE TERMINAL, MODEL: EP-410i5"	8471.41.90	MFN - Zero ACFTA - Zero*
17-430	"POSTECH POINT OF SALE TERMINAL, MODEL: EP-410i3"	8471.41.90	MFN - Zero ACFTA - Zero*
17-448	"littleBits Synth Kit, Model No. 650-0124"	8543.70.90F	MFN - Zero ACFTA - Zero*
17-521	"Enclosure for Fire Alarm Control Panel, Part No. ECL-N3060-M-NW"	7326.90.99	MFN - 15% Ad Valorem ACFTA - Zero*
17-523	"415W DEFORMED STEEL BARS"	7228.30.10	MFN - 1% Ad Valorem ACFTA - Zero*
17-538	"LG Ceiling Concealed Duct Multi-V Indoor Units, Model Nos. ARNU05GL1G4, ARNU07GL 1G4, ARNU09GL 1G4, and ARNU15GL2G4"	8415.90.19	MFN - 10% Ad Valorem AKFTA- Zero*
17-544	"BRACKET TRANSMISSION MOUNT (SUB-ASSEMBLY), Part No. 2910A1399"	8708.99.80	MFN - 10% Ad Valorem ATIGA- Zero*

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17-556	"BRIT-ISH PALE ALE"	2203.00.91	MFN - 15% Ad Valorem
17-565	"JAC T6/FRISON"	8704.21.29	MFN - 30% Ad Valorem ACFTA - 5% Ad Valorem*
17-566	"King Long KINGTE Standard Passenger Van"	8703.33.90	MFN - 30% Ad Valorem ACFTA - 5% Ad Valorem*
17-568	"CYNPOL LL0118F"	3901.40.00	MFN - 3% Ad Valorem
17-569	"CYNPOL LL0118S"	3901.40.00	MFN - 3% Ad Valorem
17-570	"CYNPOL LL0118"	3901.40.00	MFN - 3% Ad Valorem
17-571	"CYNPOL LL0218F"	3901.40.00	MFN - 3% Ad Valorem
17-572	"CYNPOL LL0218"	3901.40.00	MFN - 3% Ad Valorem
17-573	"FORD ECOSPORT, 1.0 L TITANIUM SERIES"	8703.21.59	MFN - 30% Ad Valorem ACFTA - 5% Ad Valorem*
17-574	"FORD ECOSPORT, 1.5 L SERIES"	8703.22.59	MFN - 30% Ad Valorem/ ACFTA - 5% Ad Valorem*
17-577	"HIGH STRENGHT TC BOLTS (M22, M24 AND M27)"	7318.15.90	MFN - 10% Ad Valorem PJEP A - 2% Ad Valorem* /Zero by 01 April 2018 AJCEPA - 2% Ad Valorem* Zero by 01 April 2018
17-578	"KOPIKO ICED BLANCA"	2202.99.40	MFN - 10% Ad Valorem ATIGA - Zero*
17-586	"MARUTI SUZUKI GENUINE ENGINE OIL SUPER CARRY"	2710.19.43	MFN - Zero AIFTA - 1% (01 Jan.-30 Dec.)/ Zero (31 Dec.)
	<i>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</i>		

For your information, guidance and strict compliance.

for *Callu-ny*

CC: COMMISSIONER OF CUSTOMS



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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 18-007
137-208
Date: 0-23-18
Time: 4:30

19 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. 17-520,- 17-550,- 17-561, 17-564, and 17-567; together with their respective brochures/technical literature, issued from 15 – 18 January 2018.

Thank you.

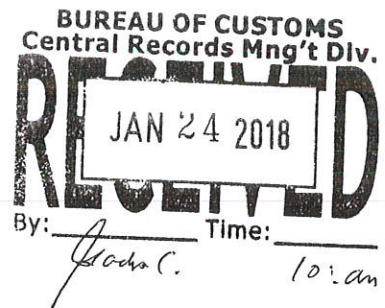
Very truly yours,

MariLou P. Mendoza
MARILOU P. MENDOZA
Chairperson



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 8531.90.90 MFN – Zero		17-520
		3	DATE ISSUED
			JAN 15 2018

4 DESCRIPTION OF GOOD

“COOPER WHELOCK SPEAKER STROBE, MODEL: ET70-24MCW-FR”

Based on the product specifications submitted, subject article is a horn/strobe notification appliance of a fire alarm system. It is used for emergency voice communications, tone signalling and visible signalling to alert the hearing impaired. It provides high audio output, dual voltage (25 or 70 Volts Root-Mean-Square (VRMS)) capability, and field selectable taps from 1/8 to 8 watts. Designed to be installed on walls, subject article is Underwriters Laboratories (UL) listed for indoor use under Standard 1971 (signalling devices for hearing impaired) and Standard 1480 (speaker appliances).



5 REASONS FOR CLASSIFICATION

Heading 85.31 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that with the exception of signalling apparatus used on cycles or motor vehicles (heading 85.12) and that for traffic control on roads, railways, etc. (heading 85.30), this heading covers all electrical apparatus used for signalling purposes, whether using sound for the transmission of the signal (bells, buzzers, hooters, etc.) or using visual indication (lamps, flaps, illuminated numbers, etc.), and whether operated by hand (e.g., door bells) or automatically (e.g., burglar alarms).

Subject to the general provisions regarding the classification of parts, parts of the goods of this heading are also classified here.

In view thereof, subject article is classified under AHTN 2017 subheading 8531.90.90, with a Most Favoured Nation (MFN) rate of duty of zero.

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

FOR THE COMMISSION

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 IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2204.21.11 MFN - 7% ad valorem		17-550
		3	DATE ISSUED
			JAN 15 2018

4	DESCRIPTION OF GOOD
	“NOLITO VIURA CHARDONNAY”
	<p>Based on the certificate of process and combination, certificate of analysis, production process flow chart, and product label submitted, subject article is a white wine made from Viura and Chardonnay grapes. It is in the form of pale yellow liquid with greenish hue produced by fermenting grape must in a two-stage process, followed by blending, ageing, clarifying, and filtering. It is packed in 750 ml glass bottles, with an alcoholic strength of 11.5% by volume.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>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 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 rosé).</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>
	<p>FOR THE COMMISSION</p>  MARILOU P. MENDOZA Chairperson
	  Republic of the Philippines TARIFF COMMISSION 18-00010



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

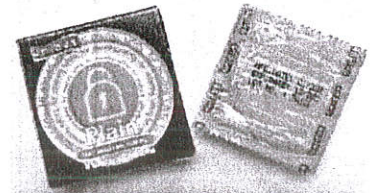
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 4014.10.00 MFN- 3% ad valorem AKFTA- Zero		17-561
		3	DATE ISSUED
			JAN 18 2018

4 DESCRIPTION OF GOOD**“UNIDUS® CONDOM”**

Based on the product profile and sample submitted, subject article is a sheath-shaped barrier contraceptive made of natural rubber latex. It is used to reduce the probability of pregnancy and risk of catching or spreading sexually-transmitted diseases (STD). Wrapped in aluminum foil, and packed in a box containing three (3) pieces, subject article comes in different design variants such as plain, magnum, ultra thin, bull, pussycat, tiger, and butterfly.

**5 REASONS FOR CLASSIFICATION**

Heading 40.14 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers goods of vulcanised rubber other than hard rubber (with or without fittings of hard rubber or other materials), of the kind used for hygienic or prophylactic purposes. It therefore covers, among others, sheath contraceptives.

In view thereof, subject article is classified under AHTN 2017 subheading 4014.10.00 with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AK”.

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

FOR THE COMMISSION

MARILOU P. MENDOZA
Chairperson



Republic of the Philippines
TARIFF COMMISSION




18-00012






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		17-564
		3	DATE ISSUED
			JAN 18 2018

4	DESCRIPTION OF GOOD												
	“JAC M4 (Diesel), Model: 1.9CTI+6MT (PASSENGER VERSION)”												
	<p>Based on the technical specifications submitted, subject article is a brand new motorized passenger van to be imported completely built-up (CBU). It has the following specifications:</p> <table border="1" style="width: 100%;"> <thead> <tr> <th colspan="2" style="text-align: center;">M4 1.9CTI+6MT</th> </tr> </thead> <tbody> <tr> <td style="width: 40%;">Body Type</td> <td style="text-align: center;">Van</td> </tr> <tr> <td>Engine</td> <td style="text-align: center;">HFC4DB1-2C Turbo Diesel</td> </tr> <tr> <td>Overall Dimension (L x W x H; mm)</td> <td style="text-align: center;">5200 x 1890 x 1970</td> </tr> <tr> <td>Gross Vehicle Weight (kg)</td> <td style="text-align: center;">2895</td> </tr> <tr> <td>Seating Capacity</td> <td style="text-align: center;">11</td> </tr> </tbody> </table> <div style="text-align: right; margin-top: 10px;">  </div>	M4 1.9CTI+6MT		Body Type	Van	Engine	HFC4DB1-2C Turbo Diesel	Overall Dimension (L x W x H; mm)	5200 x 1890 x 1970	Gross Vehicle Weight (kg)	2895	Seating Capacity	11
M4 1.9CTI+6MT													
Body Type	Van												
Engine	HFC4DB1-2C Turbo Diesel												
Overall Dimension (L x W x H; mm)	5200 x 1890 x 1970												
Gross Vehicle Weight (kg)	2895												
Seating Capacity	11												

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 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> <div style="display: flex; justify-content: space-between; align-items: center; margin-top: 20px;"> <div style="text-align: center;">  <p>Republic of the Philippines TARIFF COMMISSION</p>  <p>18-00011</p> </div> <div style="text-align: center;">  <p>MARILOU P. MENDOZA Chairperson</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 1904.10.90 MFN – 15% ad valorem ACFTA – Zero		17- 567
		3	DATE ISSUED
			JAN 15 2018.

4 DESCRIPTION OF GOOD**“RICE CRISPY OBLONG”**

Based on the product specification sheet, process flow chart, and sample submitted, subject article is an off-white to yellow colored, ellipsoidal shaped, crispy cereal with characteristic cereal aroma. It is produced by grinding rice then mixing and stirring with tapioca starch, sugar, corn oil, calcium carbonate, and water followed by puffing and extrusion, baking and sifting. Packed in a polyethylene bag with outer carton, subject article is recommended for ice cream and ice confectionery.

5 REASONS FOR CLASSIFICATION

Heading 19.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group covers a range of food preparations made from cereal grains (maize, wheat, rice, barley, etc.) which have been made crisp by swelling or roasting. They are mainly used, with or without milk, as breakfast foods. Salt, sugar, molasses, malt extract, fruit or cocoa (see Note 3 and the General Explanatory Note to this Chapter), etc., may have been added during or after their manufacture. The group also includes similar foodstuffs obtained, by swelling or roasting, from flour or bran. “Puffed” rice and wheat also fall in this group. These products are prepared by subjecting the grains to pressure in a moist, heated chamber. Sudden removal of the pressure and ejection into a cold atmosphere causes the grain to expand to several times its original volume.

In view thereof, subject article is classified under AHTN 2017 subheading 1904.10.90, 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”.

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


18-00008

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 8543.70.90F		17- 448
	MFN – Zero	3	DATE ISSUED
	ACFTA – Zero		JAN 19 2018

4 DESCRIPTION OF GOOD

“littleBits™ Synth Kit, Model No. 650-0124”

Based on the product brochure submitted, subject article is an unassembled set of electronic building blocks (Bits™) that can create an infinitely customizable and expandable modular electronic musical instrument (synthesizer). It has twelve (12) Bits™ (i.e., power, keyboard, micro sequencer, oscillator (x 2), filter, envelope, random, delay, mix, split, and synth speaker) and accessories (9 Volt battery and cable) that can be snapped together with magnets to make a synthesizer or ten (10) different inventions. It is recommended for children 14 years old and above but works equally well for music lovers and hobbyists.

5 REASONS FOR CLASSIFICATION

Heading 85.43 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, electronic musical modules for incorporation in a wide variety of utilitarian or other goods, e.g., wrist watches, cups and greeting cards. These modules usually consist of an electronic integrated circuit, a resistor, a loudspeaker and a mercury cell. They contain fixed musical programmes.

In view thereof, subject article is classified under AHTN 2017 subheading 8543.70.90F, with a 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



MariLou P. Mendoza
MARILOU P. MENDOZA
Chairperson

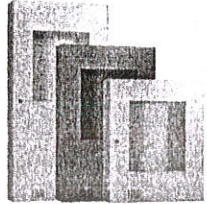




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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<p>1 AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY</p> <p style="text-align: center;">AHTN 7326.90.99 MFN – 15% ad valorem ACFTA – Zero</p>	<p>2 TCC (AR) NO. 17- 521</p> <p>3 DATE ISSUED JAN 22 2018</p>
<p>4 DESCRIPTION OF GOOD</p> <p style="text-align: center;">“Enclosure for Fire Alarm Control Panel, Part No. ECL-N3060-M-NW”</p> <p>Based on the technical specifications submitted, subject article is an enclosure for fire alarm control panel (FACP) system suitable for wall mounting. It is made of 1.6 mm thick steel sheet, with dimensions of 900 mm x 570 mm x 150 mm (H x W x D) and is provided with 18 knockouts for mounting and securing FCAP system cards and batteries. It conforms to NEMA-1 (indoor-general purpose) enclosure rating standard.</p> 	
<p>5 REASONS FOR CLASSIFICATION</p> <p>Heading 73.26 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers other articles of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) 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 article is classified under AHTN 2017 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>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>MariLou P. Mendoza</i></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p>   <p style="text-align: center;">Republic of the Philippines TARIFF COMMISSION 18-00026</p>	



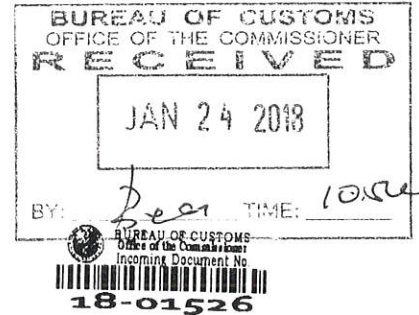
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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

22 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. 17-428, 17-430, 17-448, 17-521, 17-523, 17-538, 17-544, 17-556, 17-565, 17-566, 17-568, 17-569, 17-570, 17-571, 17-572, 17-573, 17-574, 17-577, 17-578, and 17-586, together with their respective brochures/technical literature, issued from 19 to 22 January 2018.

Thank you.

Very truly yours,

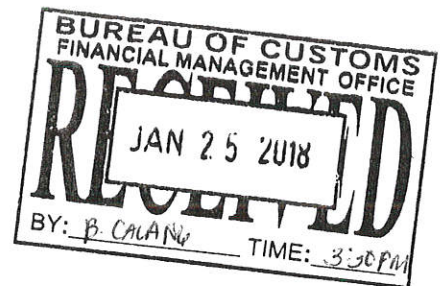
MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson



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)

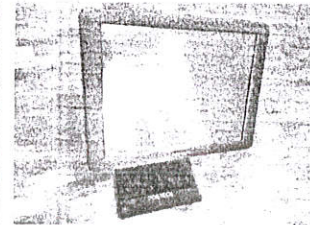
1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8471.41.90 MFN – Zero ACFTA – Zero		17-428
		3	DATE ISSUED
			JAN 19 2018

4 DESCRIPTION OF GOOD

“POSTECH POINT OF SALE TERMINAL, Model: EP-410i5”

Based on the brochure and technical information submitted, subject article is an automatic data processing machine consisting of a touchscreen monitor with an internal central processing unit (CPU). It has input/output (I/O) ports suitable for integration with other machines such as, customer’s monitor, credit card reader, cash drawer, and printer, all in one base. It comes disassembled, with a main unit, glass base, power adapter, power cord, screws and washers, and has the following specifications:

CPU	Intel® Core™ i5-3317U Dual Core
System Memory	4GB 1333 MHz/1600 MHz DDR3 SO-DIMM
Hard Disk Drive (HDD)	500 GB HDD 2.5" HDD SATA
Monitor Resolution	800 x 600, 1024 x 768
USB Connector	6 ports
LAN Connector	RJ-45
Power Input	12 VDC
Dimension (L x W x H)	50 x 40 x 42 cm



5 REASONS FOR CLASSIFICATION

Heading 84.71 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, automatic data processing machines and units thereof. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that automatic data processing machines of this heading must be capable of fulfilling simultaneously the conditions laid down in Note 5 (A) to this Chapter. That is to say, they must be capable of:

- (1) Storing the processing program or programs and at least the data immediately necessary for the execution of the program;
- (2) Being freely programmed in accordance with the requirements of the user;
- (3) Performing arithmetical computations specified by the user; and
- (4) Executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run.

The EN further state that automatic data processing machines may comprise in the same housing, the central processing unit, an input unit (e.g., a keyboard or a scanner) and an output unit (e.g., a visual display unit), or may consist of a number of interconnected separate units. In the latter case, the units form a “system” when it comprises at least the central processing unit, an input unit and an output unit (see Subheading Note 2 to this Chapter). The interconnections may be made by wired or wireless means.

In view thereof, subject article is classified under AHTN 2017 subheading 8471.41.90 with a 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

[Signature]

MARILOU P. MENDOZA
 Chairperson



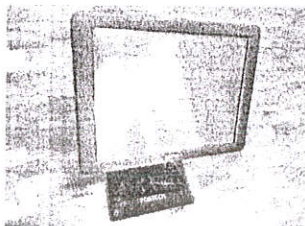
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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8471.41.90 MFN – Zero ACFTA – Zero		17-430
		3	DATE ISSUED
			JAN 19 2018

4	DESCRIPTION OF GOOD																
	<p align="center">“POSTECH POINT OF SALE TERMINAL, Model: EP-410i3”</p> <p>Based on the brochure and technical information submitted, subject article is an automatic data processing machine consisting of a touchscreen monitor with an internal central processing unit (CPU). It has input/output (I/O) ports suitable for integration with other machines such as, customer's monitor, credit card reader, cash drawer, and printer, all in one base. It comes disassembled, with a main unit, glass base, power adapter, power cord, screws and washers, and has the following specifications:</p> <table border="1"> <tr> <td>CPU</td> <td>Intel® Core™ i3-3217U Dual Core</td> </tr> <tr> <td>System Memory</td> <td>2 GB / 4 GB DDR3 III</td> </tr> <tr> <td>Hard Disk Drive (HDD)</td> <td>320 GB / 500 GB</td> </tr> <tr> <td>Monitor Resolution</td> <td>800 x 600, 1024 x 768</td> </tr> <tr> <td>USB Connector</td> <td>6 ports</td> </tr> <tr> <td>LAN Connector</td> <td>RJ-45</td> </tr> <tr> <td>Power Input</td> <td>12 VDC</td> </tr> <tr> <td>Dimension (L x W x H)</td> <td>50 x 40 x 42 cm</td> </tr> </table> 	CPU	Intel® Core™ i3-3217U Dual Core	System Memory	2 GB / 4 GB DDR3 III	Hard Disk Drive (HDD)	320 GB / 500 GB	Monitor Resolution	800 x 600, 1024 x 768	USB Connector	6 ports	LAN Connector	RJ-45	Power Input	12 VDC	Dimension (L x W x H)	50 x 40 x 42 cm
CPU	Intel® Core™ i3-3217U Dual Core																
System Memory	2 GB / 4 GB DDR3 III																
Hard Disk Drive (HDD)	320 GB / 500 GB																
Monitor Resolution	800 x 600, 1024 x 768																
USB Connector	6 ports																
LAN Connector	RJ-45																
Power Input	12 VDC																
Dimension (L x W x H)	50 x 40 x 42 cm																

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.71 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, automatic data processing machines and units thereof. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that automatic data processing machines of this heading must be capable of fulfilling simultaneously the conditions laid down in Note 5 (A) to this Chapter. That is to say, they must be capable of:</p> <ol style="list-style-type: none"> (1) Storing the processing program or programs and at least the data immediately necessary for the execution of the program; (2) Being freely programmed in accordance with the requirements of the user; (3) Performing arithmetical computations specified by the user; and (4) Executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run. <p>The EN further state that automatic data processing machines may comprise in the same housing, the central processing unit, an input unit (e.g., a keyboard or a scanner) and an output unit (e.g., a visual display unit), or may consist of a number of interconnected separate units. In the latter case, the units form a “system” when it comprises at least the central processing unit, an input unit and an output unit (see Subheading Note 2 to this Chapter). The interconnections may be made by wired or wireless means.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8471.41.90 with a 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”.</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>



Republic of the Philippines
TARIFF COMMISSION



18-00014

FOR THE COMMISSION

Mariou P. Mendoza

MARILOU P. MENDOZA

Chairperson

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

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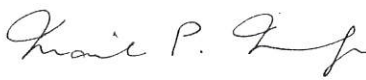


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REPUBLIC OF THE PHILIPPINES

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

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 7228.30.10 MFN - 1% ad valorem ACFTA - Zero		17-523
		3	DATE ISSUED
			JAN 22 2018

4	DESCRIPTION OF GOOD
	“415W DEFORMED STEEL BARS”
	Based on the mill certificate and sample submitted, subject articles are hot-rolled, ribbed steel bars. Conforming to steel grade 415W, with carbon content of 0.24% to 0.30%, and chromium content of 0.31% to 0.37%, subject articles come in lengths of up to 12 m, and with diameters (mm) of 16, 20, 25, 28, and 32. These are used in concrete reinforcement.

5	REASONS FOR CLASSIFICATION
	<p>Heading 72.28 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, other bars and rods of other alloy steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the provisions of the EN to headings 72.14 to 72.16 apply, <i>mutatis mutandis</i>, to the products of this heading. 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 AHTN 2017 subheading 7228.30.10, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem, and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p></p> <p>MARILOU P. MENDOZA Chairperson</p>
	 

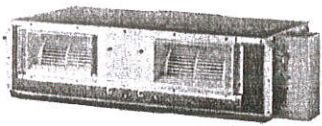


REPUBLIC OF THE PHILIPPINES


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 8415.90.19 MFN - 10% ad valorem AKFTA - Zero		17-538
		3	DATE ISSUED
			JAN 19 2018

4	DESCRIPTION OF GOOD															
	<p>“LG Ceiling Concealed Duct Multi-V Indoor Units, Model Nos. ARNU05GL1G4, ARNU07GL1G4, ARNU09GL1G4, and ARNU15GL2G4”</p> <p>Based on the brochure submitted, subject articles are indoor units of air conditioning machines consisting of an evaporator, blower, valve, and accessories. Their specifications are:</p> <table border="1" style="width: 100%;"> <thead> <tr> <th>Model</th> <th>Cooling Capacities (kW)</th> <th>Dimensions (mm)</th> </tr> </thead> <tbody> <tr> <td>ARNU05GL1G4</td> <td align="center">1.7</td> <td align="center">700 x 190 x 700</td> </tr> <tr> <td>ARNU07GL1G4</td> <td align="center">2.2</td> <td align="center">700 x 190 x 700</td> </tr> <tr> <td>ARNU09GL1G4</td> <td align="center">2.8</td> <td align="center">700 x 190 x 700</td> </tr> <tr> <td>ARNU15GL2G4</td> <td align="center">4.5</td> <td align="center">900 x 190 x 700</td> </tr> </tbody> </table> 	Model	Cooling Capacities (kW)	Dimensions (mm)	ARNU05GL1G4	1.7	700 x 190 x 700	ARNU07GL1G4	2.2	700 x 190 x 700	ARNU09GL1G4	2.8	700 x 190 x 700	ARNU15GL2G4	4.5	900 x 190 x 700
Model	Cooling Capacities (kW)	Dimensions (mm)														
ARNU05GL1G4	1.7	700 x 190 x 700														
ARNU07GL1G4	2.2	700 x 190 x 700														
ARNU09GL1G4	2.8	700 x 190 x 700														
ARNU15GL2G4	4.5	900 x 190 x 700														

It is to be connected to outdoor units of a split system air conditioning machines.

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.</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



18-00016



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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 8708.99.80 MFN – 10% ad valorem ATIGA – Zero		17- 544
		3	DATE ISSUED
			JAN 19 2018

4 DESCRIPTION OF GOOD

**“BRACKET TRANSMISSION MOUNT (SUB-ASSEMBLY),
Part No. 2910A1399”**

Based on the technical specifications submitted, subject article is a motor vehicle's (Mitsubishi Mirage) transmission mounting bracket. The bracket is made of steel and assembled together with stud bolts and rubber grommets. Subject article is used to secure the transmission to the vehicle's frame and, at the same time, absorb shocks and engine vibration while the vehicle is in operation.

5 REASONS FOR CLASSIFICATION

Heading 87.08 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers parts and accessories of the motor vehicles of headings 87.01 to 87.05. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that parts and accessories of this heading include, among others, assembled motor vehicle chassis-frames (whether or not fitted with wheels but without engines) and parts thereof (side-members, braces, cross-members; suspension mountings; supports and brackets for the coachwork, engine, running-boards, battery or fuel tanks, etc.).

In view thereof, subject article is classified under AHTN 2017 subheading 8708.99.80, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.

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

FOR THE COMMISSION

MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson



Republic of the Philippines
TARIFF COMMISSION




18-00017

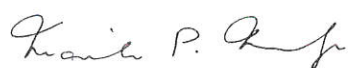




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TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION
 Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2203.00.91 MFN – 15% ad valorem		17-556
		3	DATE ISSUED
			JAN 19 2018

4	DESCRIPTION OF GOOD
	“BRIT-ISH PALE ALE”
	<p>Based on the product label, flowchart diagram, certificate of analysis, certificate of process and combination, and product photo submitted, subject article is an alcoholic beverage, pale gold in color, with citrus aroma and balanced bitterness. It is produced by brewing malted barley, wheat, water, and hops, followed by subsequent fermentation through the addition of yeast. Containing 3.5% 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
	 



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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 8704.21.29		17-565
	MFN – 30% ad valorem	3	DATE ISSUED
	ACFTA – 5% ad valorem		JAN 19 2018

4	DESCRIPTION OF GOOD
	“JAC T6/FRISON”
	<p>Based on the product specifications submitted, subject articles are completely built-up (CBU), two-wheel-drive (2WD) and four-wheel-drive (4WD) pick-up trucks with gross vehicle weight of 2,830 kg. They are powered by a diesel engine with cylinder capacity of 1,910 cc. Subject articles have overall dimensions of 5,315 mm x 1,1830 mm x 1,815 mm (LxWxH), with passenger capacity of five (5) persons and a payload capacity of 900 kg.</p>



5	REASONS FOR CLASSIFICATION
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Heading 87.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers motor vehicles for the transport of goods. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the classification of certain motor vehicles in this heading is determined by certain features which indicate that the vehicles are designed for the transport of goods rather than for the transport of persons (heading 87.03). These features are especially helpful in determining the classification of motor vehicles, generally vehicles having a gross vehicle weight rating of less than 5 tonnes, which have either a separate closed rear area or an open rear platform normally used for the transport of goods, but may have rear bench-type seats that are without safety seat belts, anchor points or passenger amenities and that fold flat against the sides to permit full use of the rear platform for the transport of goods. Included in this category of motor vehicles are those commonly known as “multipurpose” vehicles (e.g., van-type vehicles, pick-up type vehicles and certain sports utility vehicles).

The following features are indicative of the design characteristics generally applicable to the vehicles which fall in this heading, among others, presence of a separate cabin for the driver and passengers and a separate open platform with side panels and a drop-down tailgate (pick-up vehicles).

In view thereof, subject articles are classified under AHTN 2017 subheading 8704.21.29, with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”.

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

FOR THE COMMISSION



MariLou P. Mendoza
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 8703.33.90 MFN – 30% ad valorem ACFTA - 5% ad valorem		17-566
		3	DATE ISSUED
			JAN 19 2018

4	DESCRIPTION OF GOOD
	“King Long KINGTE Standard Passenger Van”
	<p>Based on the brochure and technical information submitted, subject article is a completely built-up (CBU) passenger van with a gross vehicle weight of 3,940 kg. It is powered by a diesel engine with piston displacement of 2,776 cc. Measuring 5,945 mm x 2,040 mm x 2,360 mm (LxWxH), subject article is used for the transport of up to nine (9) persons.</p>
	

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 covers motor vehicles of various types (including amphibious motor vehicles) designed for the transport of persons; it does not, however, cover the motor vehicles of heading 87.02. The vehicles of this heading may have any type of motor (internal combustion piston engine, electric motor, gas turbine, combination of internal combustion piston engine and one or more electric motors, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8703.33.90 with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p> MARILOU P. MENDOZA Chairperson</p>
	 

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

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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 3901.40.00 MFN - 3% ad valorem		17-568
		3	DATE ISSUED
			JAN 19 2018

4	DESCRIPTION OF GOOD
	“CYNPOL LL0118F”
	<p>Based on the technical and safety data sheet submitted, subject article is a linear low density polyethylene (LLDPE) resin, containing, by weight, < 95% ethylene and 6-7% 1-butene, with slip and anti-block additives. It is in the form of translucent/white solid having a density of 918 kg/ m³ and a melt index of 1.0 g/ 10 min at 190 °C and 2.16 kg. Subject article is designed for blown film applications such as automatic packaging film, general purpose blown film, and liners.</p>

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



18-00021



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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 3901.40.00 MFN - 3% ad valorem		17- 570
		3	DATE ISSUED
			'JAN 22 2018'

4 DESCRIPTION OF GOOD

"CYNPOL LL0118"

Based on the product specifications and safety data sheet submitted, subject article is a linear low density polyethylene (LLDPE) resin, containing by weight <95% ethylene and 6-7% 1-butene, and antioxidants. It is in the form of translucent/white solid having a melt index of 1.0 g/ 10 min at 190° C and density of 918 kg/m³. It is designed for use in blow and cast film applications such as packaging film, stretch-wrap film, and cast film.

5 REASONS FOR CLASSIFICATION

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

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

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

In view thereof, subject article is classified under AHTN 2017 subheading 3901.40.00 with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

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

FOR THE COMMISSION



18-00029

MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson



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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 3901.40.00 MFN - 3% ad valorem		17-569
		3	DATE ISSUED
			JAN 22 2018

4 DESCRIPTION OF GOOD

“CYNPOL LL0118S”

Based on the safety data sheet and product specifications submitted, subject article is a linear low density polyethylene (LLDPE) resin, containing by weight <95% ethylene and 6 - 7% 1-butene, with slip and antiblock additives. It is in the form of translucent/white solid with a melt index of 1.0 g/10 min at 190°C and a density of 918 kg/m³. Packed in 25 kg bags, subject article is used in the manufacture of blown film for heavy duty applications, bags and agricultural film, and food and liquid packaging.

5 REASONS FOR CLASSIFICATION

Note 4 to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that the expression “copolymers” covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit. Further, Note 6(b) to this Chapter states that in headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk.

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

In view thereof, subject article is classified under AHTN 2017 subheading 3901.40.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

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

FOR THE COMMISSION

MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson



18-00028



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 3901.40.00 MFN - 3% ad valorem		17-571
		3	DATE ISSUED
			JAN 22 2018

4 DESCRIPTION OF GOOD**"CYNPOL LL0218F"**

Based on the product specifications, material safety data sheet and declaration of composition submitted, subject article is a linear low density polyethylene (LLDPE) resin, containing by weight <95% ethylene and 6 - 7% 1-butene with slip and anti-block additives. It is in the form of translucent/white solid having a melt index of 2.0 g/10 min at 190 °C and a density of 918 kg/m³. Packed in 25 kg bags, subject article is designed for blown film applications such as general packaging film, bread bags, and food packaging film.

5 REASONS FOR CLASSIFICATION

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

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

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

In view thereof, subject article is classified under AHTN 2017 subheading 3901.40.00 with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

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

FOR THE COMMISSION

MARILOU P. MENDOZA
 Chairperson


18-00030



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 3901.40.00 MFN – 3% ad valorem		17-572
		3	DATE ISSUED
			JAN 22 2018

4	DESCRIPTION OF GOOD
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"CYNPOL LL0218"

Based on the technical and safety data sheet submitted, subject article is a linear low density polyethylene (LLDPE) resin, containing by weight < 95% ethylene and 6-7% 1-butene, with no slip and anti-block additives. It is in the form of translucent/white solid having a density of 918 kg/ m³ and a melt index of 2 g/ 10 min at 190 °C and 2.16 kg. Subject article is designed for blown film applications such as general packaging film, stretch-wrap film, and cast film.

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

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

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

In view thereof, subject article is classified under AHTN 2017 subheading 3901.40.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

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

FOR THE COMMISSION



MariLou P. Mendoza
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 8703.21.59 MFN – 30% ad valorem ACFTA – 5% ad valorem		17-573
		3	DATE ISSUED
			JAN 22 2018

4	DESCRIPTION OF GOOD												
	“FORD ECOSPORT, 1.0 L TITANIUM SERIES” Based on the technical specifications submitted, subject article is a brand new motorized sports utility road vehicle (SUV) to be imported completely built-up (CBU). It has the following specifications:												
	<table border="1" style="width: 100%;"> <tr> <td style="width: 50%;">Engine Type</td> <td>1.0 L Fox I3</td> </tr> <tr> <td>Fuel Type</td> <td>Gasoline</td> </tr> <tr> <td>Power (PS)</td> <td>125</td> </tr> <tr> <td>Drive</td> <td>Front Wheel Drive</td> </tr> <tr> <td>Overall Dimension (L x W x H; mm)</td> <td>4,245 x 2,057 x 1,708</td> </tr> <tr> <td>Seating Capacity</td> <td>5</td> </tr> </table>	Engine Type	1.0 L Fox I3	Fuel Type	Gasoline	Power (PS)	125	Drive	Front Wheel Drive	Overall Dimension (L x W x H; mm)	4,245 x 2,057 x 1,708	Seating Capacity	5
Engine Type	1.0 L Fox I3												
Fuel Type	Gasoline												
Power (PS)	125												
Drive	Front Wheel Drive												
Overall Dimension (L x W x H; mm)	4,245 x 2,057 x 1,708												
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 covers motor vehicles of various types (including amphibious motor vehicles) designed for the transport of persons; it does not, however, cover the motor vehicles of heading 87.02. The vehicles of this heading may have any type of motor (internal combustion piston engine, electric motor, gas turbine, 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 8703.21.59, with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	FOR THE COMMISSION  MARILOU P. MENDOZA Chairperson
	  18-00024






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 8703.22.59 MFN – 30% ad valorem ACFTA – 5% ad valorem		17-574
		3	DATE ISSUED
			JAN 19 2018

4	DESCRIPTION OF GOOD																	
	“FORD ECOSPORT, 1.5 L SERIES”																	
	<p>Based on the technical specifications submitted, subject articles are brand new motorized sports utility road vehicles (SUV) to be imported completely built-up (CBU). These have the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <th colspan="2" style="text-align: center;">1.5 L Series: Ambiente / Trend / Titanium</th> <td rowspan="8" style="text-align: center; vertical-align: middle;">  </td> </tr> <tr> <td>Body Type</td> <td>Sports utility vehicle</td> </tr> <tr> <td>Engine Type</td> <td>1.5 L Dragon I3 TiVCT</td> </tr> <tr> <td>Power (PS)</td> <td>120</td> </tr> <tr> <td>Drive</td> <td>Front Wheel Drive / Transaxle</td> </tr> <tr> <td>Overall Dimension (L x W x H; mm)</td> <td>4,245 x 2,057 x 1,708</td> </tr> <tr> <td>Fuel Type</td> <td>Gasoline</td> </tr> <tr> <td>Seating Capacity</td> <td>5</td> </tr> </table>	1.5 L Series: Ambiente / Trend / Titanium			Body Type	Sports utility vehicle	Engine Type	1.5 L Dragon I3 TiVCT	Power (PS)	120	Drive	Front Wheel Drive / Transaxle	Overall Dimension (L x W x H; mm)	4,245 x 2,057 x 1,708	Fuel Type	Gasoline	Seating Capacity	5
1.5 L Series: Ambiente / Trend / Titanium																		
Body Type	Sports utility vehicle																	
Engine Type	1.5 L Dragon I3 TiVCT																	
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Drive	Front Wheel Drive / Transaxle																	
Overall Dimension (L x W x H; mm)	4,245 x 2,057 x 1,708																	
Fuel Type	Gasoline																	
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 covers motor vehicles of various types (including amphibious motor vehicles) designed for the transport of persons; it does not, however, cover the motor vehicles of heading 87.02. The vehicles of this heading may have any type of motor (internal combustion piston engine, electric motor, gas turbine, combination of an internal combustion piston engine and one or more electric motors, etc.).</p> <p>In view thereof, subject articles are classified under AHTN 2017 subheading 8703.22.59, with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p> MARILOU P. MENDOZA Chairperson</p>
	  Republic of the Philippines TARIFF COMMISSION 18-00022



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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 7318.15.90		17-577
	MFN - 10% ad valorem	3	DATE ISSUED
	PJEPA – 2% ad valorem/ Zero by 01 April 2018		JAN 22 2018
	AJCEPA – 2% ad valorem/ Zero by 01 April 2018		

4	DESCRIPTION OF GOOD																																								
	“HIGH STRENGTH TC BOLTS (M22, M24 AND M27)”																																								
	<p>Based on the technical specifications submitted, subject articles are tension control (TC) steel bolts presented together with hexagonal nuts and plane washers. The bolt heads are domed and are not designed to be driven while the bodies consist of the shank, thread, notch, and spline (bolt tip). Completion of bolt fastening is confirmed by the shearing-off of the notched end of the bolt. These have the following specifications.</p> <table border="1" style="width: 100%;"> <thead> <tr> <th colspan="2">Nominal Size</th> <th>M22</th> <th>M24</th> <th>M27</th> </tr> </thead> <tbody> <tr> <td rowspan="3">Bolt</td> <td>Grade</td> <td>S10T</td> <td>S10T</td> <td>S10T</td> </tr> <tr> <td>Diameter (mm)</td> <td>22</td> <td>24</td> <td>27</td> </tr> <tr> <td>Length (mm)</td> <td>45</td> <td>50</td> <td>55</td> </tr> <tr> <td rowspan="2">Nut</td> <td>Grade</td> <td>F10</td> <td>F10</td> <td>F10</td> </tr> <tr> <td>Diameter (mm)</td> <td>22</td> <td>24</td> <td>27</td> </tr> <tr> <td rowspan="3">Washer</td> <td>Grade</td> <td>F35</td> <td>F35</td> <td>F35</td> </tr> <tr> <td>Inside Diameter (mm)</td> <td>23</td> <td>25</td> <td>28</td> </tr> <tr> <td>Outside Diameter (mm)</td> <td>44</td> <td>48</td> <td>56</td> </tr> </tbody> </table> 	Nominal Size		M22	M24	M27	Bolt	Grade	S10T	S10T	S10T	Diameter (mm)	22	24	27	Length (mm)	45	50	55	Nut	Grade	F10	F10	F10	Diameter (mm)	22	24	27	Washer	Grade	F35	F35	F35	Inside Diameter (mm)	23	25	28	Outside Diameter (mm)	44	48	56
Nominal Size		M22	M24	M27																																					
Bolt	Grade	S10T	S10T	S10T																																					
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	Inside Diameter (mm)	23	25	28																																					
	Outside Diameter (mm)	44	48	56																																					

5	REASONS FOR CLASSIFICATION
	<p>Heading 73.18 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that bolts and screws for metal are cylindrical in shape, with a close and only slightly inclined thread. A bolt is designed to engage in a nut, whereas screws for metal are more usually screwed into a hole tapped in the material to be fastened and are therefore generally threaded throughout their length whereas bolts usually have a part of the shank unthreaded. The heading includes all types of fastening bolts and metal screws regardless of shape and use. Nuts are metal pieces designed to hold the corresponding bolts in place. The heading includes wing nuts, butterfly nuts, etc. Washers are usually small, thin discs with a hole in the centre; they are placed between the nut and one of the parts to be fixed to protect the latter. They may be plain, cut, split, curved, cone shaped, etc.</p> <p>In view thereof, subject articles are classified under AHTN 2017 subheading 7318.15.90, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem, and Philippines-Japan Economic Partnership Agreement (PJEPA) and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rates of duty of 2% ad valorem, subject to submission of Certificates of Origin (CO) Forms “JP” and “AJ”, respectively. The PJEPA and AJCEPA rates of duty will be reduced to zero by 01 April 2018.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>MariLou P. Mendoza</i></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p>



18-00032



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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 2202.99.40 MFN – 10% ad valorem ATIGA – Zero		17- 578
		3	DATE ISSUED
			JAN 19 2018

4 DESCRIPTION OF GOOD

“KOPIKO® ICED BLANCA”

Based on the technical specifications, certificate of analysis, process flowchart, certificate of product registration from the Food and Drug Administration (FDA), and photograph of product packaging submitted, subject article is a ready to drink coffee mixture composed of water, non-dairy creamer, sugar, instant coffee, artificial flavor, stabilizer, skim milk powder, acidity regulator, emulsifying salt, cocoa powder (0.009%), malt extract, and sweetener. Subject article is packed in 240 ml plastic bottles and boxed in cartons of 24 bottles.



5 REASONS FOR CLASSIFICATION

Heading 22.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers non-alcoholic beverages, not classified under other headings, particularly heading 20.09 or 22.01. This group includes, among others, beverages ready for consumption, such as those with a basis of milk and cocoa.

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

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

FOR THE COMMISSION



Republic of the Philippines
TARIFF COMMISSION



18-00023

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 IMPORT DUTY AHTN 2710.19.43 MFN - Zero AIFTA – 1% (01 Jan.- 30 Dec.) / Zero (31 Dec.)	2	TCC (AR) NO.
			17- 586
		3	DATE ISSUED
		JAN 22 2018	

4	DESCRIPTION OF GOOD “MARUTI SUZUKI GENUINE ENGINE OIL SUPER CARRY” <p>Based on the safety data sheet, certificate of analysis, and photo of product packaging submitted, subject article is a petroleum-based lubricant for diesel engines in the form of brown liquid composed of 70% to less than 90% hydrotreated heavy paraffinic distillates (petroleum), solvent-dewaxed heavy paraffinic distillates (petroleum), mineral oil, synthetic hydrocarbon, and lubricating oil additive. Packed in 3.5 L plastic containers, subject article is designed to provide more stringent sludge control and deposit protection for pistons and reduce engine wear.</p> 
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5	REASONS FOR CLASSIFICATION <p>Heading 27.10 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, 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 (EN) state that this heading includes, among others, lubricants consisting of mixtures of lubricating oils with widely varying quantities of other products (e.g., products for improving their lubricating properties (such as vegetable oils and fats), anti-oxidants, rust preventives, anti-foam agents such as silicones). These lubricants include compounded oils, oils for heavy duty work, oils blended with graphite (graphite suspensions in petroleum oils or in oils obtained from bituminous minerals), upper cylinder lubricants, textile oils, and solid lubricants (greases) composed of a lubricating oil with about 10 to 15 % of soaps of aluminium, calcium, lithium, among others.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2710.19.43 with a Most Favoured Nation (MFN) rate of duty of zero and ASEAN-India Free Trade Area (AIFTA) rate of duty of 1% ad valorem from 01 January to 30 December and zero from 31 December onwards, subject to submission of Certificate of Origin (CO) Form “AI”.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p>  
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