



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](http://www.customs.gov.ph), Tel. Nos. 527-4537, 527-1935



*De*  
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**MEMORANDUM:**

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

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

**SUBJECT : TARIFF COMMISSION CIRCULARS**

**Date : March 12, 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 12 February - 02 March 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
17-576	"M16 TC BOLT"	7318.15.10	MFN - 10% Ad Valorem PJEPA - 2% Ad Valorem* Jan.-Mar. 2018/ Zero by 01 Apr. 2018 AJCEPA - 2% Ad Valorem* Jan.-Mar. 2018/ Zero by 01 Apr. 2018
18-017	"LS C&S E-SERIES (Ex/Ez Way) SANDWICH TYPE, BUSDUCT"	8544.42.99	MFN - 7% Ad Valorem AKFTA - 5% Ad Valorem*
18-024	"CR-8839 POLYETHYLENE TEREPHTHALATE RESIN"	3907.61.00	MFN - 5% Ad Valorem ACFTA - Zero*
18-025	"CR-8828F (POLYETHYLENE TEREPHTHALATE RESIN)"	3907.61.00	MFN - 5% Ad Valorem ACFTA - Zero*
18-026	"CR-8816 POLYETHYLENE TEREPHTHALATE RESIN"	3907.61.00	MFN - 5% Ad Valorem ACFTA - Zero *
18-027	"CR-8828 POLYETHYLENE TEREPHTHALATE (PET) RESIN"	3907.61.00	MFN - 5% Ad Valorem ACFTA - Zero*
18-028	"MOPAR DOOR HINGES"	8302.10.00	MFN - Zero
18-032	"SUCRALOSE"	2932.14.00	MFN - 3% Ad Valorem ACFTA - Zero*
<i>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</i>			

For your information, guidance and strict compliance.

2018-03-023 P.2



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TCOC Ref. No. 18-022

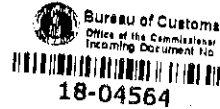
REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

02 March 2018

BUREAU OF CUSTOMS  
OFFICE OF THE COMMISSIONER  
**RECEIVED**  
MAR 06 2018  
BY: *Bea* TIME: *2:30*

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



*23-49*  
*From*  
*030718*  
*34T*

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. 17-576, 18-017, 18-024, 18-025, 18-026, 18-027, 18-028, and 18-032, together with their respective brochures/technical literature, issued from 12 February – 02 March 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)

<b>1</b>	<b>AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 7318.15.10 MFN – 10% ad valorem PJEPA – 2% ad valorem Jan.-Mar.2018 / Zero by 01 April 2018 AJCEPA – 2% ad valorem Jan.-Mar.2018 / Zero by 01 April 2018		17-576
		<b>3</b>	<b>DATE ISSUED</b>
			<b>FEB 12 2018</b>

**4 DESCRIPTION OF GOOD**

**"M16 TC BOLT"**

Based on the technical specifications submitted, subject article is a tension control (TC) steel bolt presented together with hexagonal nut and plain washer. The bolt head is domed and is not designed to be driven while the body consists 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. Subject article has the following specifications.

<b>Bolt</b>	Grade	S10T
	Diameter	16 mm
	Length	35 mm
<b>Nut</b>	Grade	F10
	Diameter	16 mm
<b>Washer</b>	Grade	F35
	Inside Diameter	17 mm
	Outside Diameter	32 mm



**5 REASONS FOR CLASSIFICATION**

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 nuts, screw studs and other screws for metal, whether or not threaded or tapped, screws for wood and coach-screws are threaded and are used to assemble or fasten goods so that they can readily be disassembled without damage. 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.

In view thereof, subject article is classified under AHTN 2017 subheading 7318.15.10, 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.

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)

<b>1</b>	<b>AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 8544.42.99 MFN – 7% ad valorem AKFTA – 5% ad valorem		18-017
		<b>3</b>	<b>DATE ISSUED</b>
			MAR 01 2018

**4 DESCRIPTION OF GOOD**

**“LS C&S E-SERIES (Ex/Ez Way) SANDWICH TYPE, BUSDUCT”**

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 (Ex-Way)/polyethylene terephthalate (PET)(Ez-Way) insulation, with its fittings and accessories. Enclosed in aluminum housing coated with paint, it is rated at ≤1,000 Volts and 630 to 7500 Amperes. Connections are made by simply sliding together end parts of the feeders, elbows, and tees, and by connecting other fittings (i.e., floor and wall flange, flange ends, flexible, hanger and connection bars, reducer and box, expansion, plug in hole, PH, flanged end and feed in box, end closure, rigid and spring hanger, and elastic band) depending on the design. Subject article is used in electrical power distribution system for high-rise and commercial buildings.

**5 REASONS FOR CLASSIFICATION**

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.

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”.

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



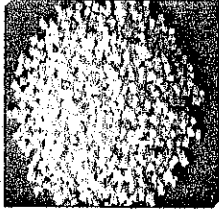


REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3907.61.00</b>		<b>18-024</b>
	<b>MFN - 5% ad valorem</b>	<b>3</b>	<b>DATE ISSUED</b>
	<b>ACFTA - Zero</b>		<b>FEB 22 2018</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p align="center"><b>"CR-8839 POLYETHYLENE TEREPHTHALATE RESIN"</b></p> <p>Based on the certificate of analysis, technical and material safety data sheet, and sample submitted, subject article is bottle grade polyethylene terephthalate (PET), a copolymer of purified terephthalic acid (PTA), ethylene glycol (EG) and purified isophthalic acid (PIA). It is in the form of cream colored, odorless granules and has a melting point of 249 °C, intrinsic viscosity of 0.80 dl/g (80 ml/g) and specific gravity of 1.4 g/cm<sup>3</sup>. Packed in 1,100 kg jumbo polyethylene bags, subject article is used as a raw material for hot-filling bottles for tea, fruit juices, and energy drinks.</p> 
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 39.07 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that polyesters include poly(ethylene terephthalate)(PET). This polymer is generally formed by the esterification of terephthalic acid with ethylene glycol or obtained from the reaction of dimethyl terephthalate with ethylene glycol. Apart from its very important use in textiles, it finds application, for example, in packaging films, recording tapes, soft-drink bottles. Poly(ethylene terephthalate) having a viscosity number of 78 ml/g or higher is generally used for the production of bottles.</p> <p>Note 6(b) to Chapter 39 of the AHTN 2017 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>In view thereof, subject article is classified under AHTN 2017 subheading 3907.61.00 with a Most Favoured Nation (MFN) rate of duty of 5% 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 align="right">FOR THE COMMISSION</p> <p align="right"><i>Marilou P. Mendoza</i></p> <p align="right"><b>MARILOU P. MENDOZA</b> Chairperson</p>   <p align="center">Republic of the Philippines TARIFF COMMISSION 18-00059</p>



REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

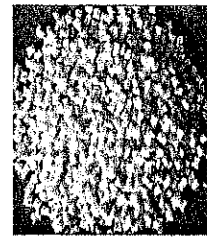
Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<p><b>AHTN 3907.61.00</b>  <b>MFN - 5% ad valorem</b>  <b>ACFTA - Zero</b></p>		<b>18-025</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>MAR 01 2018</b>

**4 DESCRIPTION OF GOOD**

**"CR-8828F (POLYETHYLENE TEREPHTHALATE RESIN)"**

Based on the certificate of analysis, technical and material safety data sheet, and sample submitted, subject article is bottle grade polyethylene terephthalate (PET) resin, a copolymer of purified terephthalic acid (PTA), ethylene glycol (EG), and purified isophthalic acid (PIA). It is in the form of cream-colored, odorless granules and has a melting point of 249 °C, intrinsic viscosity of 0.87 dl/g (87 ml/g), and specific gravity of 1.4 g/cm<sup>3</sup>. Packed in 1,100 kg polyethylene bags, subject article is used as raw material for carbonated and soft-drink bottles.



**5 REASONS FOR CLASSIFICATION**

Heading 39.07 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that polyesters include poly(ethylene terephthalate) (PET). This polymer is generally formed by the esterification of terephthalic acid with ethylene glycol or obtained from the reaction of dimethyl terephthalate with ethylene glycol. Apart from its very important use in textiles, it finds application, for example, in packaging films, recording tapes, soft-drink bottles. Poly(ethylene terephthalate) having a viscosity number of 78 ml/g or higher is generally used for the production of bottles.

Note 6(b) to Chapter 39 of the AHTN 2017 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:

In view thereof, subject article is classified under AHTN 2017 subheading 3907.61.00, with a Most Favoured Nation (MFN) rate of duty of 5% 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



*MariLou P. Mendoza*  
**MARILOU P. MENDOZA**  
 Chairperson



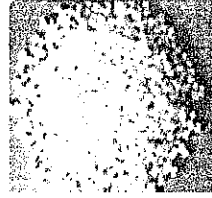


REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3907.61.00</b> <b>MFN - 5% ad valorem</b> <b>ACFTA - Zero</b>		<b>18-026</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>MAR 01 2018</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>"CR-8816 POLYETHYLENE TEREPHTHALATE RESIN"</b></p> <p>Based on the certificate of analysis, technical and material safety data sheet, and sample submitted, subject article is a bottle grade polyethylene terephthalate (PET) resin. It is a copolymer of purified terephthalic acid (PTA), ethylene glycol (EG) and purified isophthalic (PIA) in the form of cream-colored granules with a melting point of 249 °C, intrinsic viscosity of 0.81 dl/g (81.0 ml/g), and specific gravity of 1.4 g/cm<sup>3</sup>. Packed in 1,100 kg polyethylene bags, subject article is used as a raw material for drinking water bottles such as pure water, natural mineral water and distilled water.</p>
	
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 39.07 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that polyesters include poly(ethylene terephthalate) (PET). This polymer is generally formed by the esterification of terephthalic acid with ethylene glycol or obtained from the reaction of dimethyl terephthalate with ethylene glycol. Apart from its very important use in textiles, it finds application, for example, in packaging films, recording tapes, soft-drink bottles. Poly(ethylene terephthalate) having a viscosity number of 78 ml/g or higher is generally used for the production of bottles.</p> <p>Note 6 (b) to Chapter 39 of the AHTN 2017 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>In view thereof, subject article is classified under AHTN 2017 subheading 3907.61.00 with a Most Favoured Nation (MFN) rate of duty of 5% 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><i>MariLou P. Mendoza</i></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	  <p>18-00064</p>

2018-03-023 P.4



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REPUBLIC OF THE PHILIPPINES

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

<b>1</b>	<b>AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3907.61.00 MFN – 5% ad valorem ACFTA – Zero		18-027
		<b>3</b>	<b>DATE ISSUED</b>
			<b>MAR 01 2018</b>

**4 DESCRIPTION OF GOOD**

**“CR-8828 POLYETHYLENE TEREPHTHALATE (PET) RESIN”**

Based on the certificate of analysis, technical and material safety data sheet and sample submitted, subject article is a bottle-grade polyethylene terephthalate (PET), a copolymer of purified terephthalic acid, ethylene glycol and purified isophthalic acid. It is in the form of cream-colored, odorless granules, and has a melting point of 249°C, intrinsic viscosity of 0.87 dl/g (87 ml/g) and specific gravity of 1.4 g/cm<sup>3</sup>. Subject article is used as raw material for carbonated bottles.

**5 REASONS FOR CLASSIFICATION**

Heading 39.07 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that polyesters include poly(ethylene terephthalate)(PET). This polymer is generally formed by the esterification of terephthalic acid with ethylene glycol or obtained from the reaction of dimethyl terephthalate with ethylene glycol. Apart from its very important use in textiles, it finds application, for example, in packaging films, recording tapes, soft-drink bottles. Poly(ethylene terephthalate) having viscosity number of 78 ml/g or higher is generally used for the production of bottles.

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

In view thereof, subject article is classified under AHTN 2017 subheading 3907.61.00 with a Most Favoured Nation (MFN) rate of duty of 5% 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

*MariLou P. Mendoza*  
**MARILOU P. MENDOZA**  
Chairperson



2018-03-023 P.9

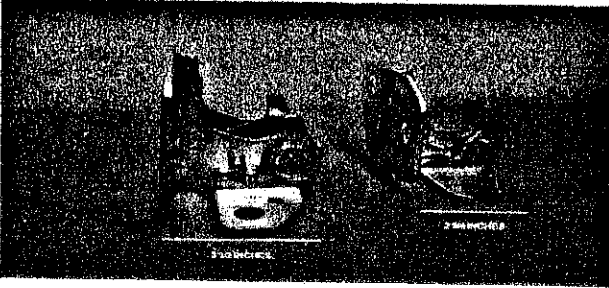
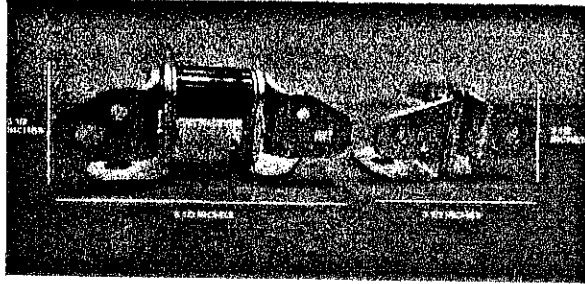




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REPUBLIC OF THE PHILIPPINES

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 8302.10.00 MFN - Zero		18-028	
		3	DATE ISSUED
		MAR 01 2018	

4	DESCRIPTION OF GOOD
<p align="center"><b>"MOPAR® DOOR HINGES"</b></p> <p>Based on the product description and photograph submitted, subject articles are hinges made of hard steel. Subject articles are used in automobile doors.</p> <div style="display: flex; justify-content: space-around;">   </div>	

5	REASONS FOR CLASSIFICATION
<p>Heading 83.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers general purpose classes of base metal accessory fittings and mountings, such as are used largely on furniture, doors, windows, coachwork, etc. Goods within such general classes remain in this heading even if they are designed for particular uses (e.g., door handles or hinges for automobiles). The heading covers, among others, hinges of all types (e.g., butt hinges, lift-off hinges, angle hinges, strap hinges and gamets).</p> <p>In view thereof, subject articles are classified under AHTN 2017 subheading 8302.10.00, with a Most Favoured Nation (MFN) rate of duty of zero.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p align="right">FOR THE COMMISSION</p> <p align="right"><i>MariLou P. Mendoza</i></p> <p align="right"><b>MARILOU P. MENDOZA</b> Chairperson</p> <div style="display: flex; justify-content: space-between; align-items: center;">  <div style="text-align: center;">  <p>Republic of the Philippines TARIFF COMMISSION 18-00065</p> </div> </div>	

2018-03-023 P10



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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	AHTN 2932.14.00 MFN - 3% ad valorem ACFTA - Zero	2	TCC (AR) NO.
				18-032
			3	DATE ISSUED
			FEB 22 2018	

4 DESCRIPTION OF GOOD

**"SUCRALOSE"**

Based on the certificate of analysis and product data sheet submitted, subject article is a pure sucralose, with chemical name, 1,6-Dichloro-1,6-dideoxy-β-D-fructofuranosyl-4-chloro-4-deoxy-α-D-galactopyranoside. It is a low calorie sweetener made from sugar in the form of white to almost white crystalline powder. Packed in 10 kg and 25 kg cardboard drums, subject article is used as a sweetener in place of sugar, to eliminate or reduce calories in a wide variety of products including beverages, baked goods, tablets, desserts, dairy products, canned fruits, syrups, and condiments, among others.

5 REASONS FOR CLASSIFICATION

Note 1(a) to Chapter 29 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that except where the context otherwise requires, the headings of this Chapter apply to separate chemically defined organic compounds, whether or not containing impurities.

Heading 29.32 of the AHTN 2017 covers heterocyclic compounds with oxygen heteroatom(s) only. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heterocyclic compounds covered by this heading are, among others, compounds containing an unfused furan ring (whether or not hydrogenated) in the structure. This part includes, *inter alia*, sucralose (1,6-Dichloro-1,6-dideoxy-β-D-fructofuranosyl-4-chloro-4-deoxy-α-D-galactopyranoside). It is an odorless, white to almost white crystalline powder. Artificial sweetener mainly used for medicine and food, especially for the treatment and diet of diabetic patients.

In view thereof, subject article is classified under AHTN 2017 subheading 2932.14.00 with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E".

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

FOR THE COMMISSION

*MariLou P. Mendoza*  
**MARILOU P. MENDOZA**  
Chairperson

