

2018-04-023



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS



ASSESSMENT AND OPERATIONS COORDINATING GROUP
IMPORTS AND ASSESSMENT SERVICE

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

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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 *En*

SUBJECT : TARIFF COMMISSION CIRCULARS/ADVANCE RULINGS
(TCC/AR)

Date : April 11, 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 19 – 26 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
18-042	"BYD S1 SUV"	8703.22.59	MFN - 30% Ad Valorem ACFTA - 5% Ad Valorem*
18-044	"BAIC KENBO H5 1.3L GAS"	8703.22.59	MFN - 30% Ad Valorem ACFTA - 5% Ad Valorem*
18-049	"FOX'S CRYSTAL CLEAR FRUITS"	1704.90.99	MFN - 15% Ad Valorem ATIGA - Zero
18-052	"POSTECH PT-M-450 FAN-FREE MINI PC"	8471.50.10	MFN - Zero ACFTA - Zero*
18-065	"GRO-TEC YEAST EXTRA"	2309.90.20	MFN - Zero
18-010	"BAIC BJ20 CVT 1.5 L GAS"	8703.22.59	MFN - 30% Ad Valorem ACFTA - 5% Ad Valorem*
18-011	"BAIC WEVAN M60 CVT 1.5 L GAS"	8703.22.59	MFN - 30% Ad Valorem ACFTA - 5% Ad Valorem
18-036	"BYD ELECTRICAL VAN E10"	8704.90.91C	MFN - 30% Ad Valorem ACFTA - 5% Ad Valorem*
18-053	"POSTECH PT-M-190 MINI PC"	8471.50.10	MFN - Zero ACFTA - Zero*
18-056	"CEKOCIDE DISINFECTANT WATER SOLUBLE POWDER"	3808.94.90	MFN - 3% Ad Valorem
18-069	"MYCEPT (MYCOPHENOLATE MOFETIL) 500 mg TABLET"	3004.90.89	MFN - Zero AIFTA - Zero*
18-082	"CHANGAN Q20 1.8 L DIESEL"	8704.21.29	MFN - 30% Ad Valorem ACFTA - 5% Ad Valorem
*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).			

For your information, guidance and strict compliance.

2018-04-023 P-2



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TCOC Ref. No. 18-034

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

Internal Admin. *193-443*

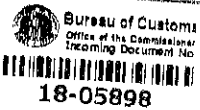
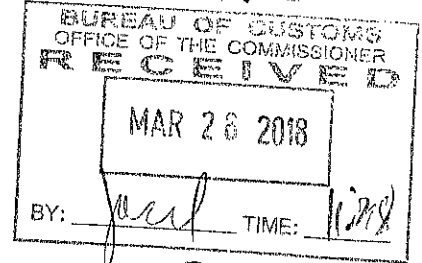
Received by: *VICKY BELLES*

Date: *03/22/18*

Time: *12/15*

22 March 2018

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



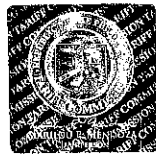
Dear **Commissioner Lapeña**:

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. 18-042, 18-044, 18-049, 18-052, and 18-065, issued from 19 to 21 March 2018.

Thank you.

Very truly yours,

MariLou P. Mendoza
MARILOU P. MENDOZA
Chairperson



Encl: As stated.

cc: The Secretary
Department of Finance
Manila

2018-04-023 P-3



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

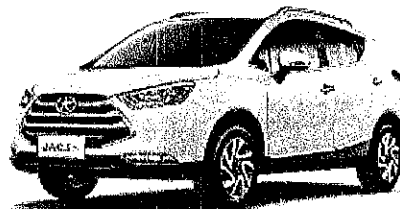
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8703.22.59 MFN – 30% ad valorem ACFTA – 5% ad valorem		18-042
		3	DATE ISSUED
			MAR 21 2018

4 DESCRIPTION OF GOOD

“BYD S1 SUV”

Based on the product specifications submitted, subject article is a two-wheel-driven, completely built-up (CBU) sports utility vehicle (SUV) with a gross vehicle weight of 1,495 kg. It is powered by a gasoline engine with cylinder capacity of 1,497 cc. Measuring 4,360 mm x 1,785 mm x 1,650 mm (LxWxH), subject article is designed for the transport of up to five (5) persons.



5 REASONS FOR CLASSIFICATION

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.).

In view thereof, subject article is 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”.

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



2018-04-023 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)

1 AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	AHTN 8703.22.59	2 TCC (AR) NO.
	MFN - 30% ad valorem	18-044
	ACFTA - 5% ad valorem	3 DATE ISSUED
		MAR 19 2018

4 DESCRIPTION OF GOOD
"BAIC KENBO H5 1.3L GAS"
<p>Based on the product specifications submitted, subject article is a completely built-up (CBU), front-wheel-driven motor vehicle. It is powered by a gasoline engine with cylinder capacity of 1,300 cc. Subject article has overall dimensions of 4,750 mm x 1,800 mm x 1,780 mm (LxWxH) and is designed for the transport of up to eight (8) 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 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 8703.22.59, 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><i>Marilou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
  <p>Republic of the Philippines TARIFF COMMISSION 18-00074</p>

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY AHTN 1704.90.99 MFN – 15% ad valorem ATIGA – Zero	2 TCC (AR) NO.
	18-049
	3 DATE ISSUED
	MAR 20 2018

4 **DESCRIPTION OF GOOD**

“FOX’S® CRYSTAL CLEAR® FRUITS”

Based on the customer certificate of ingredients, production flowchart, and sample submitted, subject article is a fruit-flavoured rectangular hard candy composed mainly of sugar, glucose syrup, lactic acid and fruit flavouring. Subject article is packed in metalized plastic bags with net weight of 90 grams, containing individually-wrapped candies in various flavours (e.g., blackcurrant, orange, lemon, and strawberry).



5 **REASONS FOR CLASSIFICATION**

Heading 17.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers sugar confectionery (including white chocolate), not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers most of the sugar preparations which are marketed in a solid or semi-solid form, generally suitable for immediate consumption and collectively referred to as sweetmeats, confectionery or candies.

In view thereof, subject article is classified under AHTN 2017 subheading 1704.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% 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



Mari Lou P. Mendoza
MARILOU P. MENDOZA
Chairperson

2018-04-023 P-4



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REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION**

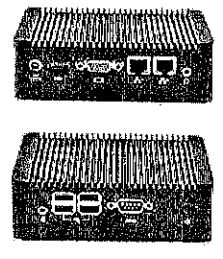
Pursuant to Section 1100 of RA 10863 (CMTA)

1	2017 AHTN CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8471.50.10 MFN – Zero ACFTA – Zero		18-052
		3	DATE ISSUED
			MAR 20 2018

4 DESCRIPTION OF GOOD

“POSTECH PT-M-450 FAN-FREE MINI PC”

Based on the brochure submitted, subject article is a miniature processing unit for personal computers (PC) consisting of a central processing unit (CPU) (Intel Core Haswell I5 SOC processor), internal memory [up to 8 Gb, DDR3L (Double Data Rate Three Low voltage)], and storage unit (hard disk drive (HDD)/ solid state drive (SSD)), and providing support for Windows and Linux operating systems (OS). It is housed in an aluminium case, with an overall dimension of 155 mm x 127 mm x 48 mm, and weighs 1.0 kg. Power is supplied via power adapter (12 V, 3 A) through the built-in DC (direct current) jack. Subject article is capable of accepting connections via the following ports: HDMI (High-Definition Multimedia Interface), RS-232 (Recommend Standard number 232), RJ-45 (Registered Jack 45), six (6) USB (Universal Serial Hub), and audio-in (microphone).



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 this heading covers, among others, automatic data processing machines and separately presented units. Automatic data processing machines are machines which, by logically interrelated operations performed in accordance with pre-established instructions (program), furnish data which can be used as such or, in some cases, serve in turn as data for other data processing operations. This heading also covers separately presented constituent units of automatic data processing systems described above. An apparatus can only be classified in this heading as a unit of an automatic data processing system if it, among others, performs a data processing function.

In view thereof, subject article is classified under AHTN 2017 subheading 8471.50.10, 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



4th Floor West Insula Condominium, 135 West Avenue, Quezon City, 1104 Philippines

Telephone Numbers (632) 926-8731 / (632) 928-8419 / (632) 936-3315 / (632) 936-3318 • Fax Number (632) 921-7960

Website: tariffcommission.gov.ph • Philippine Tariff Finder: finder.tariffcommission.gov.ph • Email address: info@tariffcommission.gov.ph

2018-04-023 P.7



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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 2309.90.20 MFN - Zero		18-065	
		3	DATE ISSUED
		MAR 20 2018	

4	DESCRIPTION OF GOOD
<p style="text-align: center;">“GRO-TEC YEAST EXTRA”</p> <p>Based on the material safety data sheet, product catalog, manufacturing process, certificate of feed product registration from Bureau of Animal Industry (BAI), and sample submitted, subject article is a feed additive composed of dried yeast, brewers dried grains, dehydrated <i>Saccharomyces cerevisiae</i> fermentation extract, dried <i>Aspergillus oryzae</i> fermentation extract, dried <i>Bacillus licheniformis</i> fermentation extract, dried <i>Bacillus subtilis</i> fermentation extract, silicon dioxide, sodium bentonite, and calcium carbonate, combined with processed grain by-products and roughage products. It is in the form of tan granular particles to be added to livestock, poultry, and pet rations up to 12 kg per ton of finished feeds. Packed in bags with net weight of 22.7 kg, subject article is used to provide food source for an animal’s hindgut bacteria, which improves overall health and feed/fiber digestion.</p>	

5	REASONS FOR CLASSIFICATION
<p>Heading 23.09 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, preparations for use in making the complete feeds or supplementary feeds. These preparations, known in trade as “premixes”, are, generally speaking, compound compositions consisting of a number of substances (sometimes called additives) the nature and proportions of which vary according to the animal production required. These substances include, among others, those which improve digestion and, more generally, ensure that the animal makes good use of the feeds and safeguard its health: vitamins or provitamins, amino-acids, antibiotics, coccidiostats, trace elements, emulsifiers, flavourings and appetisers, etc.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2309.90.20 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 style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p> <div style="display: flex; justify-content: space-between; align-items: center;">  <div style="text-align: center;">  18-00077 </div> </div>	

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Website: tariffcommission.gov.ph • Philippine Tariff Finder: finder.tariffcommission.gov.ph • Email address: info@tariffcommission.gov.ph

2018-04-023 P. 8



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TCOC Ref. No. 18-037

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

245-596

Internal / Admin. Group
Received by: *Wendy Reyes*
Date: *040318*
Time: *1130*

28 March 2018

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

BUREAU OF CUSTOMS
Central Records Mng't Div.
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APR 03 2018
By: *[Signature]* Time: *2:15pm*

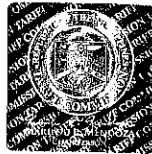
Dear **Commissioner Lapeña**:

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. 18-010, 18-011, 18-036, 18-053, 18-056, 18-069, and 18-082, issued from 22 to 26 March 2018.

Thank you.

Very truly yours,

MariLou P. Mendoza
MARILOU P. MENDOZA
Chairperson



Encl: As stated.

cc: The Secretary
Department of Finance
Manila

BUREAU OF CUSTOMS
OFFICE OF THE COMMISSIONER
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BY: *[Signature]* TIME: *1:29*
Bureau of Customs
Office of the Commissioner
Incoming Document No.
18-06146

2018-04-023 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	AHTN 8703.22.59	2 TCC (AR) NO.	18-010
	MFN – 30% ad valorem	3 DATE ISSUED	MAR 22 2018
	ACFTA – 5% ad valorem		

4 | **DESCRIPTION OF GOOD**

“BAIC BJ20 CVT 1.5 L GAS”

Based on the technical specifications submitted, subject article is a brand new, two-wheel-driven, compact sports utility vehicle (SUV) imported completely built-up (CBU). It has the following specifications :

BAIC BJ20	
Body Type	Compact SUV
Engine	1,500 cc, Gasoline
Overall Dimension (L x W x H; mm)	4,451 x 1,845 x 1,700
Wheel Base (mm)	2,670
Gross Vehicle Weight (kg)	1,900
Seating Capacity	5



5 | **REASONS FOR CLASSIFICATION**

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.).

In view thereof, subject article is 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”.

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



4th Floor West Insula Condominium, 135 West Avenue, Quezon City, 1104 Philippines

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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 8703.22.59 MFN – 30% ad valorem ACFTA – 5% ad valorem		18-011
		3	DATE ISSUED
			MAR 26 2018

4 DESCRIPTION OF GOOD

“BAIC WEVAN M60 CVT 1.5 L GAS”

Based on the technical specifications submitted, subject article is a brand new, two-wheel-driven motor vehicle imported completely built-up (CBU). It has the following specifications:

BAIC WEVAN M60	
Body Type	MPV
Engine / Piston Displacement	1,500 cc, Gasoline
Overall Dimension (L x W x H; mm)	4,800 x 1,824 x 1,725
Wheel Base (mm)	2,760
Gross Vehicle Weight (kg)	2,045 / 2,110
Seating Capacity	7 or 8



5 REASONS FOR CLASSIFICATION

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.).

In view thereof, subject article is 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”.

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

2018-04-023 P.11



REPUBLIC OF THE PHILIPPINES

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

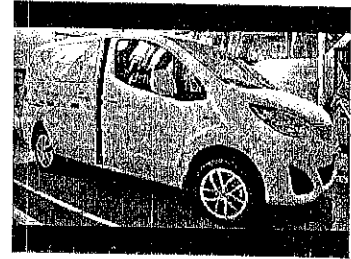
1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8704.90.91C MFN – 30% ad valorem ACFTA – 5% ad valorem		18-036
		3	DATE ISSUED
			MAR 26 2018

4 DESCRIPTION OF GOOD

“BYD ELECTRICAL VAN E10”

Based on the technical specifications submitted, subject article is a brand new completely built-up (CBU) utility van powered by an electric motor. It has the following specifications:

BYD E10	
Body Type	Light Delivery Van
Max. Motor Power (kW)	160
Battery Type	BYD Iron - Phosphate
Overall Dimension (L x W x H) (mm)	4,450 x 1,720 x 1,875
Gross Vehicle Weight (kg)	2,625
Seating Capacity	2



5 REASONS FOR CLASSIFICATION

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 this heading covers in particular vans (flat, tarpaulin-covered, closed, etc.); delivery trucks and vans of all kinds, among others. 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). The following features are indicative of the design characteristics generally applicable to the vehicles which fall in this heading, among others, absence of rear windows along the two side panels; presence of sliding, swing-out or lift-up door or doors, without windows, on the side panels or in the rear for loading and unloading goods (van-type vehicles).

In view thereof, subject article is classified under AHTN 2017 subheading 8704.90.91C, 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

2018-04-023 P.12



REPUBLIC OF THE PHILIPPINES

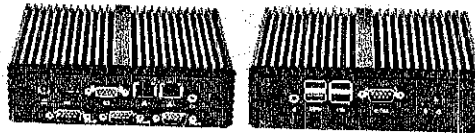
TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8471.50.10 MFN – Zero ACFTA – Zero		18-053
		3	DATE ISSUED
			MAR 22 2018

4 DESCRIPTION OF GOOD

“POSTECH PT-M-190 MINI PC”

Based on the brochure submitted, subject article is a miniature processing unit for personal computers (PC), consisting of a central processing unit (CPU) (Intel Celeron BayTrail system-on-a-chip (SOC) Processor, quad core, 2.0-2.42 GHz), internal memory (up to 8 Gb, double data rate three (DDR3)), and storage unit (hard disk drive (HDD)/ solid state drive (SSD)), and providing support to Windows and Linux operating systems (OS). It is housed in an aluminium case, with an overall dimension of 155 mm x 127 mm x 48 mm, and weighs 1.0 kg. Power is supplied via power adapter (12 V, 3 A) through the built-in direct current (DC) jack. Subject article is capable of accepting connections via the following ports: High-Definition Multimedia Interface (HDMI), Video Graphics Array (VGA), Recommended Standard 232 (RS-232), Registered Jack 45 (RJ-45), Universal Serial Bus (USB), and audio-in (microphone).



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 this heading covers, among others, automatic data processing machines and units thereof. Automatic data processing machines are machines which, by logically interrelated operations performed in accordance with pre-established instructions (program), furnish data which can be used as such or, in some cases, serve in turn as data for other data processing operations. This heading also covers separately presented constituent units of automatic data processing systems described above.

In view thereof, subject article is classified under AHTN 2017 subheading 8471.50.10, 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



2018-04-023 P. 13



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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 3808.94.90 MFN - 3% ad valorem		18-056
		3	DATE ISSUED
			MAR 26 2018

4	DESCRIPTION OF GOOD
	“CEKOCIDE® DISINFECTANT WATER SOLUBLE POWDER”
	<p>Based on the material safety data sheet, certificate of analysis, certificate of product registration from the Bureau of Animal Industry (BAI), product catalog, and sample submitted, subject article is a virucidal disinfectant containing potassium peroxymonosulphate as the active ingredient. It is in the form of an odourless, yellow, crystalline, free flowing, water soluble powder. Packed in twenty-five (25) kg plastic containers, it is used to control viruses, fungi, yeast, molds and bacteria in poultry hatcheries, livestock buildings, and equipment. Subject article is to be dissolved in water at a recommended proportion before application.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 38.08 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the products of heading 38.08 include, among others, disinfectants. Disinfectants are agents which destroy or irreversibly inactivate undesirable bacteria, viruses or other micro-organisms, generally on inanimate objects. Disinfectants are used, for example, in hospitals for cleaning walls, etc., or sterilising instruments. They are also used in agriculture for disinfecting seeds and in the manufacture of animal feeds to control undesirable micro-organisms. The group includes sanitisers, bacteriostats and sterilisers.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3808.94.90 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>



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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 3004.90.89 MFN - Zero AFTA - Zero		18-069
		3	DATE ISSUED
			MAR 22 2018

4	DESCRIPTION OF GOOD
	"MYCEPT (MYCOPHENOLATE MOFETIL) 500 mg TABLET"
	Based on the prescribing information and product literature submitted, subject article is an immunosuppressant drug, containing 500 mg mycophenolate mofetil, in the form of pastel pink-coloured, oval-shaped, and film-coated tablets engraved with "MYT 500" on one side. Administered orally at a dose of 1 gram twice a day (or daily dose of 2 grams), it is indicated for the prevention of organ rejection in patients subjected to allogeneic kidney, hepatic or cardiac transplant. Subject article is packed in a box of thirty (30) tablets (3 tablets x 10 blister strips).

5	REASONS FOR CLASSIFICATION
	<p>Heading 30.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicaments consisting of mixed or unmixed products, provided they are, among others, put up in measured doses or in forms such as tablets, ampoules (for example, re-distilled water, in ampoules of 1.25 to 10 cm³, for use either for the direct treatment of certain diseases, e.g., alcoholism, diabetic coma or as a solvent for the preparation of injectible medicinal solutions), capsules, cachets, drops or pastilles, medicaments in the form of transdermal administration systems, or small quantities of powder, ready for taking as single doses for therapeutic or prophylactic use.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3004.90.89 with a Most Favoured Nation (MFN) rate of duty of zero and ASEAN-India Free Trade Area (AFTA) rate of duty of zero, 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>[Signature]</i> MARILOU P. MENDOZA Chairperson</p>



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

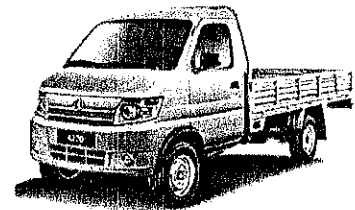
1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8704.21.29 MFN - 30% ad valorem ACFTA- 5% ad valorem		18-082
		3	DATE ISSUED
			MAR 22 2018

4 DESCRIPTION OF GOOD

“CHANGAN Q20 1.8 L DIESEL”

Based on the product specifications and brochure submitted, subject article is a completely built-up (CBU) truck with a single cab and open top cargo area. It has the following specifications:

Engine	Fuel	Diesel
	Cylinder Capacity (cc)	1,809
Drivetrain		4x2
Overall Dimensions (LxWxH;mm)		4,980 x 1,780 x 2,080
Seating Capacity		3
Gross Vehicle Weight (kg)		3,070



5 REASONS FOR CLASSIFICATION

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 this heading covers, among others, ordinary lorries (trucks) and vans (flat, tarpaulin-covered, closed, etc.); delivery trucks and vans of all kinds.

In view thereof, subject article is 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



18-00079