

2018-07-011



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS  
MANILA 1099

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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 *OK*

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

DATE : June 29, 2018

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863), the Tariff Commission issued Advance Rulings (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued 08 – 13 June 2018, for various imported articles, and the same were submitted and reviewed by the Office, summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2018 RATES OF DUTY
18-086	"PANASONIC MAIN BOARD ASSEMBLIES"	8537.10.99C	MFN – 5% Ad Valorem ATIGA – Zero*
18-102	"CONDUCTIX-WAMPFLER EASYTRAK ENCLOSED CONDUCTOR RAIL SYSTEM"	8544.49.42	MFN – 15% Ad Valorem ACFTA – Zero*
18-127	"KUMON® POLO SHIRT FOR LADIES"	6106.20.00	MFN – 15% Ad Valorem ATIGA – Zero*

2018-07-011 P.2



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS

MANILA 1099

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18-132	"NESTLE® KITKAT® DARK CHOCOLATE (35g)"	1905.32.20	MFN – 15% Ad Valorem
18-144	"GEOSTRAP® REINFORCEMENT"	5604.90.30	MFN – 7% Ad Valorem AKFTA – Zero* AIFTA – 1% Ad Valorem* (01 January – 30 December) / Zero* (31 December)
18-146	"PREH PRINTED CIRCUITS – MIRROR VERSION"	8534.00.10	EXPORT DUTY – Zero
18-153	"NESTLE® KOKO KRUNCH® CEREAL BAR (25g)	1904.10.10	MFN – 15% Ad Valorem
18-159	"NESTLE™ HEALTH SCIENCE BOOST™ OPTIMUM"	2106.90.99	MFN – 7% Ad Valorem
18-248	"NESTLE® PreNAN®( 400g)"	1901.10.20	MFN – 7% Ad Valorem
<b>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</b>			

**For your information, guidance and strict compliance.**

**CC: COMMISSIONER OF CUSTOMS**

2018-07-011 P.3



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TCOC Ref. No. 18-059

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

337-727

Received by: [Signature]  
Date: 06/19/18  
Time: 4:37

14 June 2018

**COMMISSIONER ISIDRO S. LAPEÑA**

Bureau of Customs  
Port Area, Manila

BUREAU OF CUSTOMS  
Central Records Mng't Div.

RECEIVED  
JUN 20 2018  
By: [Signature] Time: 10:15am

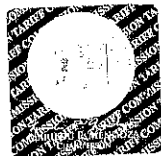
Dear **Commissioner Lapeña**:

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. 18-086, 18-102, 18-127, 18-132, 18-144, 18-146, 18-153, 18-159, and 18-248, issued from 08 to 13 June 2018.

Thank you.

Very truly yours,

*[Signature]*  
**MARILOU P. MENDOZA**  
Chairperson



BUREAU OF CUSTOMS  
OFFICE OF THE COMMISSIONER  
RECEIVED  
JUN 19 2018  
BY: [Signature] TIME: 10:35

Bureau of Customs  
Office of the Commissioner  
Incoming Document No.  
18-11914

Encl: As stated.

cc: The Secretary  
Department of Finance  
Manila

2018-07-011 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)

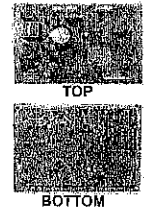
<b>1</b>	<b>AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 8537.10.99C MFN – 5% ad valorem ATIGA – Zero		18-086
		<b>3</b>	<b>DATE ISSUED</b>
			'JUN 08 2018'

**4 DESCRIPTION OF GOOD**

**“PANASONIC MAIN BOARD ASSEMBLIES”**

Based on the product specifications, board assembly drawings, and sample submitted, subject articles are single layer printed circuit assemblies (PCAs) populated with both active and passive components, and integrated circuits (ICs). These boards serve as the “brain” for the overall operation of inverter-type refrigerators (for example, determination of refrigerator and evaporator temperature, control of compressor speed and on/off cycle, fan on/off operation, defrosting cycle, and LED lamp). Subject articles have the following specifications:

Part No.	Refrigerator Type Applied	Rated Voltage/ Frequency	Dimension (LxWxT), (mm)
BG-185771	2-door direct cool Standard	230 VAC, 60 Hz	164.5 x 123.5 x 1.6
BG-192665	2-door direct cool Deluxe		
BG-185791	1-door direct cool Deluxe		
BG-185742	2-door no-frost		



**5 REASONS FOR CLASSIFICATION**

Heading 85.37 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading consists of an assembly of apparatus of the kind referred to in the two preceding headings (e.g., switches and fuses) on a board, panel, console, etc., or mounted in a cabinet, desk, etc. They usually also incorporate meters, and sometimes also subsidiary apparatus such as transformers, valves, voltage regulators, rheostats or luminous circuit diagrams.

In view thereof, subject articles are classified under AHTN 2017 subheading 8537.10.99C, with a Most Favoured Nation (MFN) rate of duty of 5% 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

2018-07-011 P-5



*[Signature]*  
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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 8544.49.42 MFN - 15% ad valorem ACFTA - Zero		18-102
		<b>3</b>	<b>DATE ISSUED</b>
			"JUN 08 2018"

**4 DESCRIPTION OF GOOD**

**"CONDUCTIX-WAMPFLER EASYTRAK ENCLOSED CONDUCTOR RAIL SYSTEM"**

Based on the brochure and sample submitted, subject article is a system consisting of the following:

System Components	Description
Conductor Rails	Consist of high-quality plastic insulating profiles fastened with conductive strips made of copper or galvanized steel; available with four (4) and five (5) poles with nominal current of 40 to 120A and nominal voltage rating of 35-415 V; with standard profile of 4,000 mm
Suspension	Consists of swiveling and adjustable snap-in hanger clamps, anchor clamps, and powered feed points (end and in-line)
Collector Trolley	Consists of roller-guide collector trolleys (4 and 5 pole types) and collector shoes
Towing Arm	Designed as the attachment point between the moving machine and the collector; available in chain versions
Accessories	Includes joint covers, forming blocks, end caps, and expansion joints

Subject article is to be imported in knocked-down condition and is used as electrical conductor for moving systems such as crane systems, transfer carriages, and electrical hoisting equipment.

**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). It also includes insulated strip generally used in large electrical machinery or control equipment.

In view thereof, subject article is classified under AHTN 2017 subheading 8544.49.42, 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



*[Signature]*  
**MARILOU P. MENDOZA**  
Chairperson

2018-07-01 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>
<p><b>AHTN 6106.20.00</b>  <b>MFN – 15% ad valorem</b>  <b>ATIGA – Zero</b></p>	

<b>2</b>	<b>TCC (AR) NO.</b>
18-127	
<b>3</b>	<b>DATE ISSUED</b>
JUN 08 2018	

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
<p><b>“KUMON® POLO SHIRT FOR LADIES”</b></p> <p>Based on the information, technical specifications, and sample submitted, subject article is a knitted polo shirt for ladies made of 65% grey polyester and 35% cotton yarn. This shirt is available in black and blue colors, with short or long sleeves, and features a spread collar, left breast pocket (for blue shirts only), “Kumon” logo print, and a partial front placket opening. The side seams are curved from the lower part of the arm hole down to the hips such that it hugs the lady’s body. It is used as personnel uniform for ladies and will be imported in S, M, L, and XL sizes.</p>	

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
<p>Heading 61.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers women’s or girls’ blouses, shirts and shirt-blouses, knitted or crocheted. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the group of knitted or crocheted women’s or girls’ clothing which comprises blouses, shirts and shirt-blouses.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 6106.20.00 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”.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>	
<p>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>	
  <p>Republic of the Philippines TARIFF COMMISSION</p>  <p>18-00226</p>	

2018-07-011 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.
		18-132	
	AHTN 1905.32.20 MFN – 15% ad valorem	3	DATE ISSUED
		JUN 08 2018	

4 DESCRIPTION OF GOOD

“NESTLE® KITKAT® DARK CHOCOLATE (35 g)”

Based on the product composition, manufacturing process and sample submitted, subject article is a chocolate-covered wafer bar composed of three (3) layers of wafer with fillings and coated with chocolate. It is made from sugar, cocoa mass, wheat flour, vegetable fats, cocoa butter, butterfat, emulsifiers, dried whole milk, lactose and proteins from whey, whey powder, yeast, dried skimmed milk, raising agent, salt, and flavourings. Subject article is packed in metallized plastics weighing 35 grams (four fingers).



5 REASONS FOR CLASSIFICATION

Heading 19.05 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers all bakers' wares. The most common ingredients of such wares are cereal flours, leavens and salt but they may also contain other ingredients such as: gluten, starch, flour of leguminous vegetables, malt extract or milk, seeds such as poppy, caraway or anise, sugar, honey, eggs, fats, cheese, fruit, cocoa in any proportion, meat, fish, bakery “improvers”, etc. It includes, among others, waffles and wafers, which are light fine bakers' wares baked between patterned metal plates.

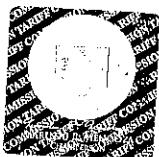
In view thereof, subject article is classified under AHTN 2017 subheading 1905.32.20, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem.

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

FOR THE COMMISSION

*Mari Lou P. Mendoza*

MARILOU P. MENDOZA  
Chairperson



2018-07-011 P.8



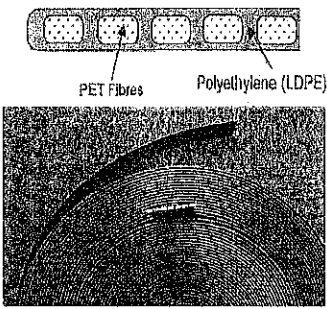
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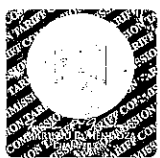

REPUBLIC OF THE PHILIPPINES

**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>
	<b>AHTN 5604.90.30</b> <b>MFN - 7% ad valorem</b> <b>AKFTA - Zero</b> <b>AIFTA - 1% ad valorem (01 January - 30 December) /</b> <b>Zero (31 December)</b>		<b>18-144</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>JUN 08 2018.</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“GEOSTRAP® REINFORCEMENT”</b></p> <p>Based on the product catalog and sample submitted, subject article is a geosynthetic strip comprising of a number of discrete channels of individually tensioned, closely packed, high-tenacity polyester yarns encased in a low-density polyethylene sheath. It is used in combination with precast concrete facing units and compacted fill material to construct reinforced soil retaining walls and bridge abutments. Subject article comes in 100-m rolls, 50 mm, 85 mm or 90 mm wide, and in several standard grades.</p>
	

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 56.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group covers textile yarn, and strip and the like of heading 54.04 or 54.05, which have been impregnated, coated, covered or sheathed with rubber or plastics, provided that, in the case of impregnated, coated or covered yarns, etc., the impregnation, coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 5604.90.30 with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem; ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AK”; and ASEAN-India Free Trade Area (AIFTA) rate of duty of 1% ad valorem from 01 January to 30 December 2018 and zero from 31 December 2018 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>FOR THE COMMISSION</p>  <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	  <p>18-00228</p>



2018-07-011 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)

<b>1</b>	<b>2017 AHTN CODE AND 2018 RATE/S OF EXPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8534.00.10</b>		<b>18-146</b>
	<b>Export Duty – Zero</b>	<b>3</b>	<b>DATE ISSUED</b>
			<b>JUN 08 2018</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>																										
	<p align="center"><b>“PREH PRINTED CIRCUITS – MIRROR VERSION”</b></p> <p>Based on the technical information and sample submitted, subject articles are “single-sided” electronic circuits printed on a plastic film with inner copper layer base material. The circuits are formed by a thin layer of conducting material (conductive ink) on a surface of insulating board (plastic film). These are covered with adhesive on one side and protected by a paper backing for easy installation. These have the following details:</p> <table border="1"> <thead> <tr> <th>PART NUMBER</th> <th>PART NAME</th> </tr> </thead> <tbody> <tr> <td>186091-001</td> <td>CKT; PREH GMBH ; 13052-071/0202; AUDI LTM D5 LL TOP; CONDUCTIVE INKS; 071 PEDOT</td> </tr> <tr> <td>186093-001</td> <td>CKT; PREH GMBH ; 13052-073/0102; AUDI LTM D5 RL TOP; CONDUCTIVE INKS; 073 PEDOT</td> </tr> <tr> <td>186348-001</td> <td>CKT; PREH GMBH ; 13052-077/0001; AUDI LTM C8 TOP RL 077; CONDUCTIVE INKS</td> </tr> <tr> <td>186346-001</td> <td>CKT; PREH GMBH ; 13052-075/0001; AUDI LTM C8 TOP 075; CONDUCTIVE INKS</td> </tr> <tr> <td>186605-001</td> <td>CKT; PREH GMBH ; 13052-090/0003; SENSORFOIL RIGHT TOP PEDOT</td> </tr> <tr> <td>186607-001</td> <td>CKT; PREH GMBH ; 13052-092/0003; SENSORFOIL LEFT TOP PEDOT</td> </tr> <tr> <td>186092-001</td> <td>CKT; PREH GMBH ; 13052-072/0202; AUDI LTM D5 LL BOTTOM; CONDUCTIVE INKS; 072 PEDOT</td> </tr> <tr> <td>186094-001</td> <td>CKT; PREH GMBH ; 13052-074/0102; AUDI LTM D5 RL BOTTOM; CONDUCTIVE INKS; 074 PEDOT</td> </tr> <tr> <td>186349-001</td> <td>CKT; PREH GMBH ; 13052-078/0001; AUDI LTM C8 BOTTOM RL 078; CONDUCTIVE INKS</td> </tr> <tr> <td>186347-001</td> <td>CKT; PREH GMBH ; 13052-076/0001; AUDI LTM C8 BOTTOM 076; CONDUCTIVE INKS</td> </tr> <tr> <td>186606-001</td> <td>CKT; PREH GMBH ; 13052-091/0003; SENSORFOIL RIGHT BOTTOM PEDOT</td> </tr> <tr> <td>186608-001</td> <td>CKT; PREH GMBH ; 13052-093/0003; SENSORFOIL LEFT BOTTOM PEDOT</td> </tr> </tbody> </table>	PART NUMBER	PART NAME	186091-001	CKT; PREH GMBH ; 13052-071/0202; AUDI LTM D5 LL TOP; CONDUCTIVE INKS; 071 PEDOT	186093-001	CKT; PREH GMBH ; 13052-073/0102; AUDI LTM D5 RL TOP; CONDUCTIVE INKS; 073 PEDOT	186348-001	CKT; PREH GMBH ; 13052-077/0001; AUDI LTM C8 TOP RL 077; CONDUCTIVE INKS	186346-001	CKT; PREH GMBH ; 13052-075/0001; AUDI LTM C8 TOP 075; CONDUCTIVE INKS	186605-001	CKT; PREH GMBH ; 13052-090/0003; SENSORFOIL RIGHT TOP PEDOT	186607-001	CKT; PREH GMBH ; 13052-092/0003; SENSORFOIL LEFT TOP PEDOT	186092-001	CKT; PREH GMBH ; 13052-072/0202; AUDI LTM D5 LL BOTTOM; CONDUCTIVE INKS; 072 PEDOT	186094-001	CKT; PREH GMBH ; 13052-074/0102; AUDI LTM D5 RL BOTTOM; CONDUCTIVE INKS; 074 PEDOT	186349-001	CKT; PREH GMBH ; 13052-078/0001; AUDI LTM C8 BOTTOM RL 078; CONDUCTIVE INKS	186347-001	CKT; PREH GMBH ; 13052-076/0001; AUDI LTM C8 BOTTOM 076; CONDUCTIVE INKS	186606-001	CKT; PREH GMBH ; 13052-091/0003; SENSORFOIL RIGHT BOTTOM PEDOT	186608-001	CKT; PREH GMBH ; 13052-093/0003; SENSORFOIL LEFT BOTTOM PEDOT
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4<sup>th</sup> Floor West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines

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

Website: [tariffcommission.gov.ph](http://tariffcommission.gov.ph) • Philippine Tariff Finder: [finder.tariffcommission.gov.ph](http://finder.tariffcommission.gov.ph) • Email Address: [info@tariffcommission.gov.ph](mailto:info@tariffcommission.gov.ph)

2018-07-011 P.10

*P. Mendosa*  
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## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

2	TCC (AR) NO.
18-146	

### 5 REASONS FOR CLASSIFICATION

Heading 85.34 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers printed circuits. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers circuits which are made by forming on an insulating base, by any printing process (conventional printing or embossing, plating-up, etching, etc.), conductor elements (wiring), contacts or other printed components such as inductances, resistors and capacitors ("passive" elements). Printed circuits may be provided with holes or fitted with non-printed connecting elements either for mounting mechanical elements or for the connection of electrical components not obtained during the printing process. Film circuits are generally supplied in metallic, ceramic or plastic capsules which are fitted with connecting leads or terminals.

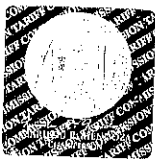
In view thereof, subject articles are classified under AHTN 2017 subheading 8534.00.10.

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



2018-07-011 P.11

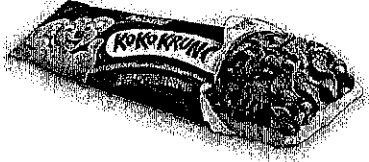



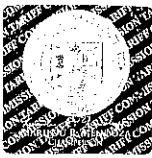

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REPUBLIC OF THE PHILIPPINES

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

<p><b>1   AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY</b></p> <p style="text-align: center;">AHTN 1904.10.10 MFN - 15% ad valorem</p>	<p><b>2   TCC (AR) NO.</b></p> <p style="text-align: center;">18-153</p> <p><b>3   DATE ISSUED</b></p> <p style="text-align: center;">JUN 13 2018</p>
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<p><b>4   DESCRIPTION OF GOOD</b></p> <p style="text-align: center;"><b>“NESTLE® KOKO KRUNCH® CEREAL BAR (25 g)”</b></p> <p>Based on the certificate of ingredients and raw material composition, certificate of manufacturing process, and sample submitted, subject article is a chocolate-flavoured cereal bar. It is made from cereal grains, glucose syrup, vegetable oils, sugar, sweetened condensed milk, skimmed milk powder, humectant, invert sugar syrup, cocoa powder, maltodextrin, minerals, dextrose monohydrate, emulsifiers, salt, barley malt extract, tocopherols, vitamins, fat-reduced cocoa powder, natural flavouring substance, and stabilizer. The cereals are cooked in high temperature and pressure, then extruded to form the mini Koko Krunch, followed by mixing with the other ingredients and forming into slabs, compressing, cutting, and packing. Subject article is packed in metallized plastics with net weight of 25 grams.</p> <div style="text-align: right;">  </div>
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<p><b>5   REASONS FOR CLASSIFICATION</b></p> <p>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, etc., may have been added during or after their manufacture.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 1904.10.10, 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 style="text-align: right;">FOR THE COMMISSION</p> <div style="text-align: right;">   <b>MARILOU P. MENDOZA</b>        Chairperson     </div> <div style="display: flex; justify-content: space-around; align-items: center;">  <div style="text-align: center;">         18-U0229     </div> </div>
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2018-07-012 P.1/2



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

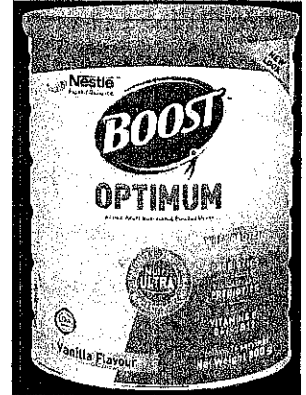
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<p style="text-align: center;">AHTN 2106.90.99 MFN - 7% ad valorem</p>		18-159	
		3	DATE ISSUED
		<p style="text-align: center;">JUN 13 2018</p>	

4 DESCRIPTION OF GOOD

“NESTLE™ HEALTH SCIENCE BOOST™ OPTIMUM”

Based on the certificate of ingredients, certificate of manufacturing process, and sample submitted, subject article is a vanilla-flavoured high protein powdered drink. It is composed of maltodextrin, vegetable oil mix (high oleic sunflower oil, low erucic acid rapeseed oil, sunflower oil, antioxidant), milk protein, whey protein concentrate, sucrose, fructo-oligosaccharide, minerals, inulin, acidity regulators, soy lecithin, vanilla flavor, choline bitartrate, vitamins, L-carnitine, taurine, Lactobacillus paracasei, and sweetener. Packed in tin cans of a net weight of 800 grams, subject article is a nutritional formula specifically designed for adults to address their changing nutritional needs.



5 REASONS FOR CLASSIFICATION

Heading 21.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk, etc.), for human consumption.

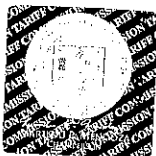
In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.99 with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.

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

FOR THE COMMISSION

*MariLou P. Mendoza*

MARILOU P. MENDOZA  
Chairperson



Republic of the Philippines  
TARIFF COMMISSION



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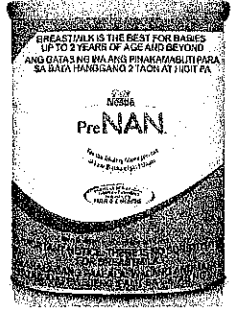
REPUBLIC OF THE PHILIPPINES

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>AHTN 1901.10.20</b> <b>MFN - 7% ad valorem</b>	<b>2</b> <b>TCC (AR) NO.</b> <b>18-248</b>
	<b>3</b> <b>DATE ISSUED</b> <b>JUN 13 2018</b>

<b>4</b> <b>DESCRIPTION OF GOOD</b>  <b>“NESTLE® PreNAN® (400 g)”</b>  <p>Based on the certificate of composition and ingredients, certificate of manufacturing process, and sample submitted, subject article is a powdered infant formula. It is composed of skimmed milk, whey protein, maltodextrin, medium chain triglycerides, vegetable oils, soya lecithin, vitamins, and minerals, among others. Packed in 400-gram tin cans, it is intended for the dietary management of low birthweight infants (0-6 months of age).</p>	
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<b>5</b> <b>REASONS FOR CLASSIFICATION</b>  <p>Heading 19.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the preparations of this heading may be distinguished from the products of headings 04.01 to 04.04 in that they contain, in addition to natural milk constituents, other ingredients not permitted in the products of those earlier headings. Thus heading 19.01 includes, for example, preparations in powder or liquid form used as food suitable for infants or young children or for dietetic purposes and consisting of milk to which secondary ingredients (e.g., cereal groats, yeast) have been added.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 1901.10.20 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 style="text-align: right;">FOR THE COMMISSION <i>Mari Lou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> Chairperson</p>
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