

018-07-026



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

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 *or*

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

DATE : July 18, 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 03 – 06 July 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
18-151	"WAUKESHA CHERRY-BURRELL® C-SERIES CENTRIFUGAL PUMPS"	8413.70.42	MFN – Zero
18-152	"WAUKESHA CHERRY-BURRELL® 200 SERIES CENTRIFUGAL PUMPS"	8413.70.42	MFN – Zero
18-160	"NESTLE HEALTH SCIENCE® NUTREN® FIBRE"	2106.90.99	MFN – 7% Ad Valorem
18-178	"PRINTED LAMINATE ALUMINIUM FOILS"	3921.90.90	MFN – 15% Ad Valorem ATIGA – Zero*
18-187	"GEOMEGA SLEEVE"	3926.90.99B	MFN – 15% Ad Valorem AKFTA – 5% Ad Valorem* AIFTA – 7% Ad Valorem*

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18-212	"NESTLE® CERELAC® RICE & SOYA (20g, 120 g and 250g)	1901.10.99	MFN – 5% Ad Valorem ATIGA – Zero*
18-224	"NESTLE HEALTH SCIENCE OPTIFAST® VLCD™ BAR (CHOCOLATE FLAVOUR)"	1806.32.00	MFN – 7% Ad Valorem
18-227	"NESTLE® DOCELLO CHOCOLATE MOUSSE (500g)"	1806.90.90	MFN – 7% Ad Valorem ATIGA – Zero*
18-228	"NESTLE® DOCELLO PANNA COTTA (600g)"	2106.90.99	MFN – 7% Ad Valorem ATIGA – Zero*
18-234	"BUITONI® COULIS DE TOMATE"	2103.20.00	MFN – 10% Ad Valorem
18 - 235	"NESCAFE® CLASSIC® STRONG"	In-Quota 2101.11.10A Out-Quota 2101.11.10B	MFN – 30% Ad Valorem ATIGA – Zero* MFN – 45% Ad Valorem ATIGA – Zero*
18-251	"NESTLE® NAN® OPTIPRO® HW THREE (700g)"	2106.90.89	MFN – 5% Ad Valorem
18-263	"NESCAFE® GOLD WHITE ESPRESSO"	In-Quota 2101.12.91A Out-Quota 2101.12.91B	MFN – 30% Ad Valorem ATIGA – Zero* MFN – 45% Ad Valorem ATIGA – Zero*

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18-264	"NESCAFE® GOLD LATTE MACCHIATO"	In-Quota 2101.12.91A Out-Quota 2101.12.91B	MFN – 30% Ad Valorem ATIGA – Zero* MFN – 45% Ad Valorem ATIGA – Zero*
18-265	"NESCAFE® GOLD CAPPUCCINO"	In-Quota 2101.12.91A Out-Quota 2101.12.91B	MFN – 30% Ad Valorem ATIGA – Zero* MFN – 45% Ad Valorem ATIGA – Zero*
18-268	"TRACE ELEMENTS PREMIX TE208 (25kg)"	2106.90.73	MFN – 1% Ad Valorem
18-269	"TRACE ELEMENTS PREMIX TE 067 (25kg)"	2106.90.73	MFN – 1% Ad Valorem
18-270	"TRACE ELEMENTS PREMIX TE 063 (25g)"	2106.90.73	MFN – 1% Ad Valorem
18-272	"SUPER AIR AIR-COOLED WATER CHILLER UNITS"	8418.69.90	MFN – 5% Ad Valorem
18-298	"VITAMIN PREMIX DAIRY 9402 WET USE Non-GMO (Genetically Modified Organism) (25kg)"	2936.90.00	MFN – Zero ATIGA – Zero*
18-299	"VITAMIN PREMIX NUTR 25043 WET USE Non-GMO (Genetically Modified Organism) (25kg)"	2106.90.73	MFN – 1% Ad Valorem ACFTA – Zero*

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18-300	"VITAMIN PREMIX DAIRY 1056 MR2 (25kg)"	2936.90.00	MFN – Zero ATIGA – Zero*
18-310	"WYETH® S-26 PROMIL® ORGANIC (400g and 900g)"	1901.10.20	MFN – 7% Ad Valorem
18-318	"ARAMCO LINEAR LOW DENSITY POLYETHYLENE (LLDPE) F2122BS"	3901.40.00	MFN – 3% Ad Valorem
18-322	"SABIC® LINEAR LOW DENSITY POLYETHYLENE (LLDPE) 218WJ"	3901.40.00	MFN – 3% Ad Valorem
18-326	"SABIC® LINEAR LOW DENSITY POLYETHYLENE (LLDPE) 218NJ"	3901.40.00	MFN – 3% Ad Valorem
18-171	"MAGGI® CHICKEN GRANUELS"	2103.90.29	MFN – 7% Ad Valorem ATIGA – Zero*
18-172	"MAGGI® PORK GRANULES"	2103.90.29	MFN – 7% Ad Valorem ATIGA – Zero*
18-213	"NESTLE® CERELAC® BROWN RICE & SOYA (20g)"	1901.10.99	MFN – 5% Ad Valorem ATIGA – Zero*

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18-243	"MAGGI® CONCENTRATED WHEAT GLUTEN SAUCE (20kg)"	2106.90.99	MFN – 7% Ad Valorem ACFTA – Zero*
18-258	"AMTROL® WELL-X-TROL® TANKS"	8479.89.40	MFN – 1% Ad Valorem
18-277	"ALUFIX HAND-SET WALL FORMWORK"	8480.60.00	MFN – 1% Ad Valorem
18-278	"MAMMUT 350 HEAVY DUTY FORMWORK"	8480.60.00	MFN – 1% Ad Valorem
18-281	"VITAMIN PREMIX DAIRY 8172 MR2 Non-GMO (Genetically Modified Organism) (25kg)"	2936.90.00	MFN – Zero ACFTA – Zero*
18-283	"DIMODAN® P PEL/B MB (DISTILLED MONOGLYCERIDE) (25kg)"	3824.99.70	MFN – 3% Ad Valorem ATIGA – Zero*
18-284	"WHOLE MILK POWDER (25kg)"	0402.21.20	MFN – 1% Ad Valorem AANZFTA – Zero*
18-291	"VITAMIN PREMIX DAIRY 8808B WET USE Non-GMO (Genetically Modified Organism) (25kg)"	2106.90.73	MFN – 1% Ad Valorem ACFTA – Zero*


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18-292	"VITAMIN PREMIX DAIRY 8808 WET USE Non-GMO (Genetically Modified Organism) (25kg)"	2106.90.73	MFN – 1% Ad Valorem ACFTA – Zero*
18-293	"VITAMIN PREMIX DAIRY 8053 MR2 Non-GMO (Genetically Modified Organism) V3 (25kg)"	2936.90.00	MFN – Zero ATIGA – Zero*
18-296	"VITAMIN PREMIX NUTR 19304 WET USE Non-GMO (Genetically Modified Organism) (25kg)"	2106.90.73	MFN – 1% Ad Valorem ATIGA – Zero*
18-297	"VITAMIN PREMIX NUTR 19049 WET USE Non-GMO (Genetically Modified Organism) (25kg)"	2106.90.73	MFN – 1% Ad Valorem ACFTA – Zero*
18-301	"VITAMIN PREMIX DAIRY 1058 MR2 Non-GMO (Genetically Modified Organism) (25kg)"	2936.90.00	MFN – Zero ACFTA – Zero*
18-323	"SABIC® LINEAR LOW DENSITY POLYETHYLENE (LLDPE) MG200024"	3901.40.00	MFN – 3% Ad Valorem

***Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).**

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCCO Ref. No. 18-076

275-941
Internal Admin. Group

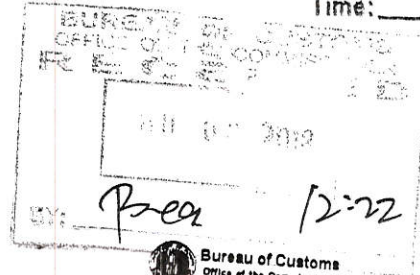
Received by: *Vicky Reyes*

Date: *07/06/18*

Time: *10*

03 July 2018

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



Bureau of Customs
Office of the Commissioner
Incoming Document No.
18-13384

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. 18-151, 18-152, 18-160, 18-178, 18-187, 18-212, 18-224, 18-227, 18-228, 18-234, 18-235, 18-251, 18-263, 18-264, 18-265, 18-268, 18-269, 18-270, 18-272, 18-298, 18-299, 18-300, 18-310, 18-318, 18-322, and 18-326, issued from 28 to 29 June 2018.

Thank you.

Very truly yours,

Mari Lou P. Mendoza

MARILOU P. MENDOZA
Chairperson



Encl: As stated.

cc: The Secretary
Department of Finance
Manila

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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 8413.70.42 MFN - Zero		18-151
		3	DATE ISSUED
			JUN 29 2018

4	DESCRIPTION OF GOOD																																						
	“WAUKESHA CHERRY-BURRELL® C-SERIES CENTRIFUGAL PUMPS”																																						
	<p>Based on the brochure submitted, subject articles are stainless steel centrifugal pumps, with shafts common with the induction motor (prime mover). These have 3-phase, 230/460 volt rated motors, with 1750 rpm or 3500 rpm. Used in a wide range of sanitary and industrial applications, subject articles have the following specifications:</p>																																						
	<table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th rowspan="2">Model Number</th> <th rowspan="2">Inlet Diameter (mm)</th> <th rowspan="2">Outlet Diameter (mm)</th> <th rowspan="2">Maximum Impeller Diameter (mm)</th> <th colspan="2">Flow Rate (m³/hr)</th> </tr> <tr> <th>1750 rpm</th> <th>3500 rpm</th> </tr> </thead> <tbody> <tr> <td>C-100</td> <td>38</td> <td>25</td> <td>93</td> <td>7</td> <td>17</td> </tr> <tr> <td>C-114</td> <td>38 or 51</td> <td>38</td> <td>101</td> <td>17 or 19</td> <td>34 or 41</td> </tr> <tr> <td>C-216</td> <td>51 or 63</td> <td>38</td> <td>152</td> <td>33 or 38</td> <td>64</td> </tr> <tr> <td>C-218</td> <td>51 or 76</td> <td>38</td> <td>203</td> <td>49 or 52</td> <td>68 or 69</td> </tr> <tr> <td>C-328</td> <td>63 or 101</td> <td>51</td> <td>203</td> <td>94 or 104</td> <td>144 or 204</td> </tr> </tbody> </table>	Model Number	Inlet Diameter (mm)	Outlet Diameter (mm)	Maximum Impeller Diameter (mm)	Flow Rate (m ³ /hr)		1750 rpm	3500 rpm	C-100	38	25	93	7	17	C-114	38 or 51	38	101	17 or 19	34 or 41	C-216	51 or 63	38	152	33 or 38	64	C-218	51 or 76	38	203	49 or 52	68 or 69	C-328	63 or 101	51	203	94 or 104	144 or 204
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5	REASONS FOR CLASSIFICATION
	<p>Heading 84.13 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers pumps for liquids, whether or not fitted with a measuring device; liquid elevators. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers most machines and appliances for raising or otherwise continuously displacing volumes of liquids (including molten metal and wet concrete), whether they are operated by hand or by any kind of power unit, integral or otherwise, including, among others, centrifugal pumps.</p> <p>In view thereof, subject articles are classified under AHTN 2017 subheading 8413.70.42, 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>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	  <p>Republic of the Philippines TARIFF COMMISSION 18-00265</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 8413.70.42			18-152
	MFN - Zero		3	DATE ISSUED
				JUN 29 2018

4	DESCRIPTION OF GOOD																																																								
	“WAUKESHA CHERRY-BURRELL® 200 SERIES CENTRIFUGAL PUMPS”																																																								
	<p>Based on the brochure submitted, subject articles are stainless steel centrifugal pumps, with shafts common with the induction motor (prime mover). These have motors ranging from 5 HP to 75 HP, with 1750 rpm or 3500 rpm. Used in a wide range of sanitary and industrial applications, subject articles have the following specifications:</p>																																																								
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5	REASONS FOR CLASSIFICATION
	<p>Heading 84.13 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers pumps for liquids, whether or not fitted with a measuring device; liquid elevators. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers most machines and appliances for raising or otherwise continuously displacing volumes of liquids (including molten metal and wet concrete), whether they are operated by hand or by any kind of power unit, integral or otherwise, including, among others, centrifugal pumps.</p> <p>In view thereof, subject articles are classified under AHTN 2017 subheading 8413.70.42, 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>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	 18-00266

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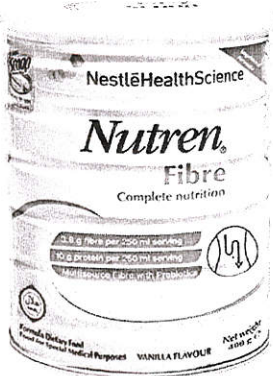
REPUBLIC OF THE PHILIPPINES



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 2106.90.99 MFN - 7% ad valorem		18-160
		3	DATE ISSUED
			JUN 28 2018

4	DESCRIPTION OF GOOD
	“NESTLE HEALTH SCIENCE® NUTREN® FIBRE”
	<p>Based on the certificate of ingredients, certificate of manufacturing process, and sample submitted, subject article is a vanilla-flavoured, powdered nutritional formula. It is composed of maltodextrin, milk proteins, vegetable oils, sucrose, fibres, minerals, soy lecithin, vanilla flavor, citric acid, choline bitartrate, vitamins, taurine, and L-carnitine. Packed in tin cans of a net weight of 800 grams, subject article is administered orally or via tube feeding and is designed for the dietary management of malnourished or nutritionally at-risk patients requiring long term enteral nutrition.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 21.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk, etc.), for human consumption.</p> <p>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.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	  <p>18-00251</p>

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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 3921.90.90 MFN - 15% ad valorem ATIGA - Zero		18-178
		3	DATE ISSUED
			JUN 29 2018

4	DESCRIPTION OF GOOD																																
	“PRINTED LAMINATE ALUMINIUM FOILS”																																
	<p>Based on the material composition and samples submitted, subject articles are sheets of layered, metallized plastics, printed with labels used for the packaging of Nescafe coffee products. Subject articles are to be imported in rolls, with the following material composition:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Printed packaging for:</th> <th>Polyethylene terephthalate (PET) (%)</th> <th>Ink (%)</th> <th>Polyethylene (PE) (%)</th> <th>Adhesive (%)</th> <th>Aluminium (Al) (%)</th> <th>Linear low-density polyethylene (LLDPE) (%)</th> <th>Dimension (L x W)</th> </tr> </thead> <tbody> <tr> <td>Nescafe Classic (2 g)</td> <td style="text-align: center;">11</td> <td style="text-align: center;">24</td> <td style="text-align: center;">35</td> <td style="text-align: center;">-</td> <td style="text-align: center;">30</td> <td style="text-align: center;">-</td> <td style="text-align: center;">1,000 m x 684 mm</td> </tr> <tr> <td>Nescafe Decaf (40 g)</td> <td style="text-align: center;">7</td> <td style="text-align: center;">20</td> <td style="text-align: center;">-</td> <td style="text-align: center;">13</td> <td style="text-align: center;">19</td> <td style="text-align: center;">41</td> <td style="text-align: center;">2,000 m x 380 mm</td> </tr> <tr> <td>Nescafe Decaf (80 g)</td> <td style="text-align: center;">7</td> <td style="text-align: center;">14</td> <td style="text-align: center;">23</td> <td style="text-align: center;">-</td> <td style="text-align: center;">17</td> <td style="text-align: center;">39</td> <td style="text-align: center;">2,000 m x 500 mm</td> </tr> </tbody> </table>	Printed packaging for:	Polyethylene terephthalate (PET) (%)	Ink (%)	Polyethylene (PE) (%)	Adhesive (%)	Aluminium (Al) (%)	Linear low-density polyethylene (LLDPE) (%)	Dimension (L x W)	Nescafe Classic (2 g)	11	24	35	-	30	-	1,000 m x 684 mm	Nescafe Decaf (40 g)	7	20	-	13	19	41	2,000 m x 380 mm	Nescafe Decaf (80 g)	7	14	23	-	17	39	2,000 m x 500 mm
Printed packaging for:	Polyethylene terephthalate (PET) (%)	Ink (%)	Polyethylene (PE) (%)	Adhesive (%)	Aluminium (Al) (%)	Linear low-density polyethylene (LLDPE) (%)	Dimension (L x W)																										
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Nescafe Decaf (40 g)	7	20	-	13	19	41	2,000 m x 380 mm																										
Nescafe Decaf (80 g)	7	14	23	-	17	39	2,000 m x 500 mm																										

5 REASONS FOR CLASSIFICATION

Heading 39.21 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers other plates, sheets, film, foil and strip, of plastics. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers plates, sheets, film, foil and strip, of plastics, other than those of heading 39.18, 39.19 or 39.20 or of Chapter 54. It therefore covers only cellular products or those which have been reinforced, laminated, supported or similarly combined with other materials. According to Note 10 to this Chapter, the expression “plates, sheets, film, foil and strip” applies only to plates, sheets, film, foil and strip and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked (for example, polished, embossed, coloured, merely curved or corrugated), uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).


In view thereof, subject articles are classified under AHTN 2017 subheading 3921.90.90, 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





18-00267

2018-07-020 P.12

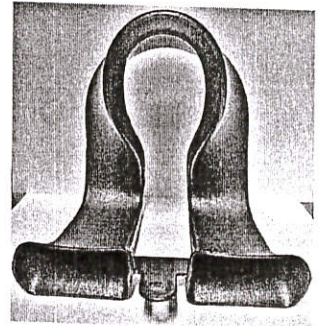


REPUBLIC OF THE PHILIPPINES

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 3926.90.99B MFN - 15% ad valorem AKFTA - 5% ad valorem AIFTA - 7% ad valorem			18-187
			3	DATE ISSUED
				JUN 28 2018

4	DESCRIPTION OF GOOD
	<p>“GEOMEGA SLEEVE”</p> <p>Based on the brochure and sample submitted, subject article is an omega-shaped, high density polyethylene sleeve. Used in conjunction with the GeoStrap® reinforcement strips in “Reinforced Earth Systems”, it gives the shape to the strips and makes easier their positioning inside the formwork and during the precasting of concrete panels. With an overall dimension of 134 mm x 189 mm x 191.6 mm (LxWxH), subject article is designed for applications/projects requiring the use of synthetic reinforcement (for chemically aggressive fill, acid pH, and marine condition, among others).</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 39.26 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers other articles of plastics and articles of other materials of headings 39.01 to 39.14. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers articles, not elsewhere specified or included, of plastics or of other materials of headings 39.01 to 39.14.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3926.90.99B, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem; and ASEAN-Korea Free Trade Area (AKFTA) rate of duty of 5% ad valorem, and ASEAN-India Free Trade Area (AIFTA) rate of duty of 7% ad valorem, subject to submission of Certificate of Origin (CO) Form “AK” and Form “AI”, respectively.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>



2018-07-02U 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	2017 AHTN CODE AND 2018 RATE/S OF IMPORT DUTY	AHTN 1901.10.99 MFN – 5% ad valorem ATIGA – Zero	2	TCC (AR) NO.
				18-212
			3	DATE ISSUED
			JUN 28 2018	

4 DESCRIPTION OF GOOD

“NESTLÉ® CERELAC® RICE & SOYA (20 g, 120 g and 250 g)”

Based on the certificate of ingredients, certificate of manufacturing process and samples submitted, subject article is an infant cereal preparation. It is composed of rice flour, soya flour, sugar, vegetable oils, skimmed milk powder, minerals, soya lecithin, vitamins, fish oil, taurine, bifidus lactis culture, and vanillin. Subject article is to be mixed with lukewarm water and is recommended for infants six (6) months up to two (2) years of age. It is packed for retail sale in 20-g sachets, and 120-g and 250-g cartons.



5 REASONS FOR CLASSIFICATION

Heading 19.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % 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 this heading covers a number of food preparations with a basis of flour, groats or meal, of starch or of malt extract, which derive their essential character from such materials whether or not these ingredients predominate by weight or volume. Other substances may be added to these main ingredients, such as milk, sugar, eggs, casein, albumin, fat, oil, flavouring, gluten, colouring, vitamins, fruit or other substances to improve their dietetic value, or cocoa, in the latter case, in any proportion less than 40 % by weight of cocoa calculated on a totally defatted basis. These preparations are often used for making beverages, gruels, as food suitable for infants or young children, dietetic foods, etc., by simply mixing with, or boiling in, milk or water, or for making cakes, puddings, custards or similar culinary preparations.

In view thereof, subject article is classified under AHTN 2017 subheading 1901.10.99, 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

MARILOU P. MENDOZA
Chairperson



18-00253

2018-07-020 P.14



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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.
			18-224
		3	DATE ISSUED
	AHTN 1806.32.00 MFN – 7% ad valorem		JUN 28 2018

4 DESCRIPTION OF GOOD

“NESTLE HEALTH SCIENCE OPTIFAST® VLCD™ BAR (CHOCOLATE FLAVOUR)”

Based on the ingredient list, manufacturing flowchart, and sample submitted, subject article is a chocolate bar made of milk protein, polydextrose, milk chocolate, fructose, sorbitol, minerals, cocoa powder (5.2%), vegetable oils, soy protein isolate, vitamins, emulsifier, and flavor. Packed in cardboard boxes containing six (6) individually-wrapped chocolate bars, subject article is designed, under medical supervision, to replace one meal for a very low calorie diet for adults.



5 REASONS FOR CLASSIFICATION

Heading 18.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers chocolate and other food preparations containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that chocolate is composed essentially of cocoa paste and sugar or other sweetening matter, usually with the addition of flavouring and cocoa butter; in some cases, cocoa powder and vegetable oil may be substituted for cocoa paste. Milk, coffee, hazelnuts, almonds, orange-peel, etc., are sometimes also added. Chocolate and chocolate goods may be put up either as blocks, slabs, tablets, bars, pastilles, croquettes, granules or powder, or in the form of chocolate products filled with creams, fruits, liqueurs, etc. The heading also includes all sugar confectionery containing cocoa in any proportion (including chocolate nougat), sweetened cocoa powder, chocolate powder, chocolate spreads, and, in general, all food preparations containing cocoa (other than those excluded in the General Explanatory Note to this Chapter).

In view thereof, subject article is classified under AHTN 2017 subheading 1806.32.00, 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



18-00254

2018-07-024 P.15



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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 1806.90.90 MFN – 7% ad valorem ATIGA – Zero		18-227
		3	DATE ISSUED
			JUN 28 2018

4 DESCRIPTION OF GOOD

“NESTLÉ® DOCELLO CHOCOLATE MOUSSE (500 g)”

Based on the certificate of ingredients, manufacturing process, and sample submitted, subject article is dessert preparation, in powder form, made from sugar, cocoa powder, stabilizers and emulsifiers, hydrogenated palm oil, glucose syrup, caramel colour, potato starch, calcium carbonate, milk protein, dextrose, and flavour. Packed in a metallized plastic bag with a net weight of 500 grams, subject article is to be mixed with liquid milk, whipped until homogenized, and then cooled for at least 1.5 hours before consumption.



5 REASONS FOR CLASSIFICATION

Heading 18.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers chocolate and other food preparations containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that chocolate and chocolate goods may be put up either as blocks, slabs, tablets, bars, pastilles, croquettes, granules or powder, or in the form of chocolate products filled with creams, fruits, liqueurs, etc. The heading also includes all sugar confectionery containing cocoa in any proportion (including chocolate nougat), sweetened cocoa powder, chocolate powder, chocolate spreads, and, in general, all food preparations containing cocoa (other than those excluded in the General Explanatory Note to this Chapter).

In view thereof, subject article is classified under AHTN 2017 subheading 1806.90.90, with a Most Favoured Nation (MFN) rate of duty of 7% 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

Handwritten signature of Marilou P. Mendoza

MARILOU P. MENDOZA
 Chairperson



Republic of the Philippines
TARIFF COMMISSION



18-00255

2018-07-026 P/ke



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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 2106.90.99 MFN – 7% ad valorem ATIGA – Zero		18-228
		3	DATE ISSUED
			JUN 28 2018

4	DESCRIPTION OF GOOD
	“NESTLÉ® DOCELLO PANNA COTTA (600 g)”
	<p>Based on the certificate of ingredients, manufacturing process, and sample submitted, subject article is a dessert preparation, in powder form, made from sugar, dextrose, emulsifiers and stabilizers, hydrogenated palm oil, glucose syrup, milk protein, and flavour. Packed in a metallized plastic bag with a net weight of 600 grams, subject article is to be mixed with boiling milk and cream, hand-whipped, boiled, and then refrigerated for around one (1) hour before consumption.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 21.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk, etc.), for human consumption. The heading includes, <i>inter alia</i>, powders for table creams, jellies, ice creams or similar preparations, whether or not sweetened.</p> <p>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 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>MARILOU P. MENDOZA Chairperson</p>



2018-07-026 P.17



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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 2103.20.00 MFN - 10% ad valorem		18-234
		3	DATE ISSUED
			JUN 28 2018

4 DESCRIPTION OF GOOD

“BUIIONI® COULIS DE TOMATE (3 kg)”

Based on the certificate of ingredients, manufacturing process flowchart, and sample submitted, subject article is a lightly seasoned sauce made from finely-chopped tomatoes and onions with added herbs. Its other ingredients include tomato paste, water, sunflower oil, sugar, salt, spices, acidity regulator, and firming agent. It is packed in 3-kilogram tin cans and is to be used as sauce for meat, fish, pizza, pasta, and rice dishes, among others.



5 REASONS FOR CLASSIFICATION

Heading 21.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, sauces and preparations therefor. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers preparations, generally of a highly spiced character, used to flavour certain dishes (meat, fish, salads, etc.), and made from various ingredients (eggs, vegetables, meat, fruit, flours, starches, oil, vinegar, sugar, spices, mustard, flavourings, etc.). Sauces are generally in liquid form and preparations for sauces are usually in the form of powders to which only milk, water, etc. need to be added to obtain a sauce. Sauces are normally added to a food as it cooks or as it is served. Sauces provide flavour, moisture, and a contrast in texture and colour. They may also serve as a medium in which food is contained, for example, the velouté sauce of creamed chicken. The heading also includes certain preparations, based on vegetables or fruit, which are mainly liquids, emulsions or suspensions, and sometimes contain visible pieces of vegetables or fruit. These preparations differ from prepared or preserved vegetables and fruit of Chapter 20 in that they are used as sauces, i.e., as an accompaniment to food or in the preparation of certain food dishes, but are not intended to be eaten by themselves.

In view thereof, subject article is classified under AHTN 2017 subheading 2103.20.00, with a Most Favoured Nation (MFN) rate of duty of 10% 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



18-00257

2018-07-020 P.14



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.												
	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;"></td> <td style="text-align: center;"><u>In-Quota</u></td> <td style="text-align: center;"><u>Out-Quota</u></td> </tr> <tr> <td style="text-align: center;">AHTN</td> <td style="text-align: center;">2101.11.10A</td> <td style="text-align: center;">2101.11.10B</td> </tr> <tr> <td style="text-align: center;">MFN</td> <td style="text-align: center;">30% ad valorem</td> <td style="text-align: center;">45% ad valorem</td> </tr> <tr> <td style="text-align: center;">ATIGA</td> <td style="text-align: center;">Zero</td> <td style="text-align: center;">Zero</td> </tr> </table>		<u>In-Quota</u>	<u>Out-Quota</u>	AHTN	2101.11.10A	2101.11.10B	MFN	30% ad valorem	45% ad valorem	ATIGA	Zero	Zero		18-235
	<u>In-Quota</u>	<u>Out-Quota</u>													
AHTN	2101.11.10A	2101.11.10B													
MFN	30% ad valorem	45% ad valorem													
ATIGA	Zero	Zero													
		3	DATE ISSUED												
			JUN 28 2018												

4 DESCRIPTION OF GOOD

“NESCAFÉ® CLASSIC® STRONG”

Based on the certificate of ingredients, manufacturing process, and sample submitted, subject article is an instant coffee powder (97%) with finely ground roasted coffee. It is produced by roasting the coffee beans, followed by grinding, extraction, evaporation, spray drying, and then packing in 20-g pouches, 80-g doypacks, and 2-g sticks.

5 REASONS FOR CLASSIFICATION

Heading 21.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, coffee extracts, essences and concentrates. These may be made from real coffee (whether or not caffeine has been removed) or from a mixture of real coffee and coffee substitutes in any proportion. They may be in liquid or powder form, usually highly concentrated. This group includes products known as instant coffee. This is coffee which has been brewed and dehydrated or brewed and then frozen and dried by vacuum.

In view thereof, subject article is classified under AHTN 2017 subheadings 2101.11.10A and 2101.11.10B, with in-quota and out-quota Most Favoured Nation (MFN) rates of duty of 30% and 45% ad valorem, respectively, 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



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2018-07-024 P.19



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.
		18-251	
	AHTN 2106.90.89 MFN – 5% ad valorem	3	DATE ISSUED
		JUN 28 2018	

4 DESCRIPTION OF GOOD

“NESTLÉ® NAN® OPTIPRO® HW THREE (700 g)”

Based on the certificate of ingredients, manufacturing process flowchart, and sample submitted, subject article is a powdered follow-up formula. It is composed of partially-hydrolyzed whey protein, vegetable oils, maltodextrin, minerals, citric acid, docosahexaenoic acid (DHA)/arachidonic acid (ARA), vitamins, and probiotic blend. Packed in a carton containing two (2) 350-gram (net weight) foil packs, subject article is to be consumed, after mixing with water, by infants from twelve (12) to thirty-six (36) months old.



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 2106.90.89, with a Most Favoured Nation (MFN) rate of duty of 5% 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



2018-07-026 P.20



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

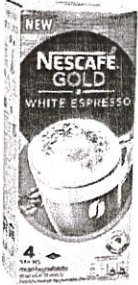
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY			2	TCC (AR) NO.	
		<u>In-Quota</u>	<u>Out-Quota</u>		18-263	
	AHTN	2101.12.91A	2101.12.91B	3	DATE ISSUED	
	MFN	30% ad valorem	45% ad valorem		JUN 29 2018	
ATIGA	Zero	Zero				

4 DESCRIPTION OF GOOD

“NESCAFÉ® GOLD WHITE ESPRESSO”

Based on the certificate of ingredients, manufacturing process flow, and sample submitted, subject article is a coffee preparation, in powder form, composed of sugar, filled dairy creamer, partly-skimmed milk powder, instant coffee mixed with finely-ground roasted coffee, creamer booster powder, coffee powder, salt, natural cream flavor, and artificial sweet modulation flavor. Subject article is packed in boxes containing four (4) 25-g sachets.



5 REASONS FOR CLASSIFICATION

Heading 21.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, extracts, essences and concentrates, of coffee, tea or maté, and preparations with a basis of these products or with a basis of coffee, tea or maté. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, preparations with a basis of the coffee, tea or maté extracts. These are preparations based on extracts, essences or concentrates of coffee, tea or maté (and not on coffee, tea or maté themselves), and include extracts, etc., with added starches or other carbohydrates.




In view thereof, subject article is classified under AHTN 2017 subheadings 2101.12.91A and 2101.12.91B, with Most Favoured Nation (MFN) rates of duty of 30% ad valorem (In-Quota) and 45% ad valorem (Out-Quota), respectively; and ASEAN Trade in Goods Agreement (ATIGA) rates 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

18-00268

2018-07-024 P-21



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.
	<u>In-Quota</u>	<u>Out-Quota</u>		18-264
	AHTN 2101.12.91A	2101.12.91B	3	DATE ISSUED
	MFN 30% ad valorem	45% ad valorem	JUN 29 2018	
	ATIGA Zero	Zero		

4 DESCRIPTION OF GOOD

“NESCAFÉ® GOLD LATTE MACCHIATO”

Based on the certificate of ingredients, manufacturing process flow, and sample submitted, subject article is a coffee preparation, in powder form, composed of sugar, filled dairy creamer, partly-skimmed milk powder, instant coffee mixed with finely-ground roasted coffee, creamer booster powder, salt, natural cream flavor, and artificial sweet modulation flavor. Subject article is packed in boxes containing four (4) 25-g sachets.



5 REASONS FOR CLASSIFICATION

Heading 21.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, extracts, essences and concentrates, of coffee, tea or maté, and preparations with a basis of these products or with a basis of coffee, tea or maté. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, preparations with a basis of the coffee, tea or maté extracts. These are preparations based on extracts, essences or concentrates of coffee, tea or maté (and not on coffee, tea or maté themselves), and include extracts, etc., with added starches or other carbohydrates.


In view thereof, subject article is classified under AHTN 2017 subheadings 2101.12.91A and 2101.12.91B, with Most Favoured Nation (MFN) rates of duty of 30% ad valorem (In-Quota) and 45% ad valorem (Out-Quota), respectively; and ASEAN Trade in Goods Agreement (ATIGA) rates 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





Republic of the Philippines
TARIFF COMMISSION



18-00269

2018-07-026 P.22



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.											
	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;"></td> <td style="text-align: center;"><u>In-Quota</u></td> <td style="text-align: center;"><u>Out-Quota</u></td> </tr> <tr> <td>AHTN</td> <td style="text-align: center;">2101.12.91A</td> <td style="text-align: center;">2101.12.91B</td> </tr> <tr> <td>MFN</td> <td style="text-align: center;">30% ad valorem</td> <td style="text-align: center;">45% ad valorem</td> </tr> <tr> <td>ATIGA</td> <td style="text-align: center;">Zero</td> <td style="text-align: center;">Zero</td> </tr> </table>		<u>In-Quota</u>	<u>Out-Quota</u>	AHTN	2101.12.91A	2101.12.91B	MFN	30% ad valorem	45% ad valorem	ATIGA	Zero	Zero		18-265
	<u>In-Quota</u>	<u>Out-Quota</u>													
AHTN	2101.12.91A	2101.12.91B													
MFN	30% ad valorem	45% ad valorem													
ATIGA	Zero	Zero													
			3	DATE ISSUED											
				JUN 29 2018											

4	DESCRIPTION OF GOOD
	<p>“NESCAFÉ® GOLD CAPPUCINO”</p> <p>Based on the certificate of ingredients, manufacturing process flow, and sample submitted, subject article is a coffee preparation, in powder form, composed of sugar, filled dairy creamer, partly-skimmed milk powder, instant coffee mixed with finely-ground roasted coffee, creamer booster powder, salt, and coffee powder. Subject article is packed in boxes containing four (4) 25-g sachets.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 21.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, extracts, essences and concentrates, of coffee, tea or maté, and preparations with a basis of these products or with a basis of coffee, tea or maté. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, preparations with a basis of the coffee, tea or maté extracts. These are preparations based on extracts, essences or concentrates of coffee, tea or maté (and not on coffee, tea or maté themselves), and include extracts, etc., with added starches or other carbohydrates.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheadings 2101.12.91A and 2101.12.91B, with Most Favoured Nation (MFN) rates of duty of 30% ad valorem (In-Quota) and 45% ad valorem (Out-Quota), respectively; and ASEAN Trade in Goods Agreement (ATIGA) rates 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>MariLou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>



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2018-07-024 P-23



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 2106.90.73 MFN - 1% ad valorem		18-268
		3	DATE ISSUED
			JUN 28 2018



4	DESCRIPTION OF GOOD
	<p>“TRACE ELEMENTS PREMIX TE208 (25 kg)”</p> <p>Based on the product specifications and manufacturing flowchart submitted, subject article is a fine powder mix of ferrous sulfate heptahydrate, zinc sulfate, sodium selenate, citric acid, and glucose syrup (carrier). Packed in 25-kg cartons, subject article, as a source of minerals, is a raw material in the manufacture of infant foods.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 21.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.73, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>

FOR THE COMMISSION

Mari Lou P. Mendoza

MARILOU P. MENDOZA
Chairperson



18-00260

2018-07-026 P.24





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 2106.90.73 MFN - 1% ad valorem		18-269
		3	DATE ISSUED
			JUN 29 2018

4	DESCRIPTION OF GOOD
	“TRACE ELEMENTS PREMIX TE 067 (25 kg)”
	<p>Based on the product specifications and manufacturing flowchart submitted, subject article is a fine powder mix of ferrous sulfate heptahydrate, zinc sulfate, citric acid, copper sulfate pentahydrate, and glucose syrup (carrier). Packed in 25-kg cartons, subject article, as a source of minerals, is a raw material in the manufacture of infant foods.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 21.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.73, with a Most Favoured Nation (MFN) rate of duty of 1% 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> <p><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	  <p>18-00271</p>

[Signature]
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2018-07-026 P-25





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 2106.90.73 MFN - 1% ad valorem		18-270
		3	DATE ISSUED
			JUN 28 2018

4	DESCRIPTION OF GOOD
	<p align="center">“TRACE ELEMENTS PREMIX TE 063 (25 kg)”</p> <p>Based on the product specifications and manufacturing flowchart submitted, subject article is a fine powder mix of ferrous sulfate heptahydrate, zinc sulfate, citric acid, copper sulfate pentahydrate, and glucose syrup (carrier). Packed in 25-kg cartons, subject article, as a source of minerals, is a raw material in the manufacture of infant foods.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 21.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.73, with a Most Favoured Nation (MFN) rate of duty of 1% 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 align="right">FOR THE COMMISSION</p> <p align="right"><i>[Signature]</i> MARILOU P. MENDOZA Chairperson</p> <p align="center">  18-00261</p>

2018-07-024 P.24



Page 1
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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 8418.69.90 MFN – 5% ad valorem		18-272
		3	DATE ISSUED
			JUN 29 2018

4	DESCRIPTION OF GOOD																							
	“SUPER AIR AIR-COOLED WATER CHILLER UNITS”																							
	<p>Based on the technical catalogue submitted, subject articles are water chillers designed for air conditioning systems. These are powered by high-efficiency compressors that use R-22 refrigerant. Subject articles have the following specifications:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">Model Code</th> <th style="width: 15%;">Refrigeration Capacity (kW)</th> <th style="width: 15%;">No. of Compressors</th> <th style="width: 10%;">Cooling Fan (kW)</th> <th style="width: 15%;">Water Heat Exchanger Type</th> <th style="width: 10%;">Power Source (V/Ph/Hz)</th> <th style="width: 10%;">Net Weight (kg)</th> </tr> </thead> <tbody> <tr> <td>ASS-003 S</td> <td>10.58</td> <td rowspan="4" style="text-align: center;">1</td> <td rowspan="4" style="text-align: center;">0.33</td> <td rowspan="4" style="text-align: center;">Tube and fin type</td> <td rowspan="4" style="text-align: center;">380/3/60</td> <td style="text-align: center;">210</td> </tr> <tr> <td>ASS-004 S</td> <td>12.20</td> <td style="text-align: center;">230</td> </tr> <tr> <td>ASS-005 S</td> <td>15.11</td> <td style="text-align: center;">240</td> </tr> <tr> <td>ASS-006 S</td> <td>19.18</td> <td style="text-align: center;">250</td> </tr> </tbody> </table>	Model Code	Refrigeration Capacity (kW)	No. of Compressors	Cooling Fan (kW)	Water Heat Exchanger Type	Power Source (V/Ph/Hz)	Net Weight (kg)	ASS-003 S	10.58	1	0.33	Tube and fin type	380/3/60	210	ASS-004 S	12.20	230	ASS-005 S	15.11	240	ASS-006 S	19.18	250
Model Code	Refrigeration Capacity (kW)	No. of Compressors	Cooling Fan (kW)	Water Heat Exchanger Type	Power Source (V/Ph/Hz)	Net Weight (kg)																		
ASS-003 S	10.58	1	0.33	Tube and fin type	380/3/60	210																		
ASS-004 S	12.20					230																		
ASS-005 S	15.11					240																		
ASS-006 S	19.18					250																		



5	REASONS FOR CLASSIFICATION
	<p>Heading 84.18 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, refrigerators, freezers and other refrigerating or freezing equipment, electric or other. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that apparatus of the foregoing kinds are classified in this heading if in the following forms, among others, units comprising a compressor (with or without motor) and condenser mounted on a common base, whether or not complete with evaporator; or self-contained absorption units. (These units are commonly fitted into domestic-type refrigerators or other refrigerating cabinets.) Certain compression type machines, known as “ liquid-cooling units ”, combine on a common base (with or without condensers), compressors and a heat exchanger containing an evaporator and tubing carrying the liquid to be cooled. These latter machines include those known as “chillers”, which are used in air conditioning systems.</p> <p>In view thereof, subject articles are classified under AHTN 2017 subheading 8418.69.90, with a Most Favoured Nation (MFN) rate of duty of 5% 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> <p><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	  <p>Republic of the Philippines TARIFF COMMISSION 18-00272</p>

2018-07-024 P.27



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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 2936.90.00 MFN – Zero ATIGA – Zero</p>	<p>2 TCC (AR) NO.</p> <p style="text-align: center;">18-298</p> <p>3 DATE ISSUED</p> <p style="text-align: center;">JUN 29 2018</p>
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4 DESCRIPTION OF GOOD

**“VITAMIN PREMIX DAIRY 9402 WET USE
Non-GMO (Genetically Modified Organism) (25 kg)”**

Based on the product composition, manufacturing process, purchasing specifications, and sample submitted, subject article is a free-flowing, homogeneous mixture of vitamins in a carrier. It is in the form of fine, granular powder composed of sodium ascorbate, Vitamin E acetate, niacinamide, Vitamin A acetate, D-biotin, thiamine mononitrate, pyridoxine HCl, folic acid, Vitamin D₃, riboflavin, Vitamin B₁₂, and maltodextrin (carrier). Packed in 25-kg bags, subject article is used as an ingredient in the manufacture of adult milk powder.

5 REASONS FOR CLASSIFICATION

Heading 29.36 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes among others, intermixtures of vitamins, of provitamins or of concentrates, such as, for instance, natural concentrates of vitamins A and D in various proportions, to which an additional quantity of vitamin A or D has been added subsequently. The products of this heading may be stabilised for the purposes of preservation or transport, among others, by adsorbing on appropriate substances (e.g., silicic acid), provided that the quantity added or the processing in no case exceeds that necessary for their preservation or transport and that the addition or processing does not alter the character of the basic product and render it particularly suitable for specific use rather than for general use.

In view thereof, subject article is classified under AHTN 2017 subheading 2936.90.00, with a Most Favoured Nation (MFN) rate of duty of zero 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
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 2106.90.73 MFN – 1% ad valorem ACFTA – Zero		18-299
		3	DATE ISSUED
			JUN 29 2018

4 DESCRIPTION OF GOOD

**“VITAMIN PREMIX NUTR 25043 WET USE
Non-GMO (Genetically Modified Organism) (25 kg)”**

Based on the process flowchart, product and purchasing specifications, and sample submitted, subject article is a free-flowing, homogeneous mixture of vitamins and minerals in a carrier. It is composed of Vitamin C, Vitamin E, Vitamin A, niacin, Vitamin D₃, pantothenic acid, biotin, folic acid, potassium iodide, manganese (II) sulphate, Vitamin K₁, Vitamin B₁, Vitamin B₆, Vitamin B₂, Vitamin B₁₂, sodium selenate, and maltodextrin (carrier). Packed in 25-kg bags, subject article is used as a raw material in the manufacture of products for infant nutrition.

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 consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.).

In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.73, 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”.

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



2018-07-020 P-29



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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 2936.90.00 MFN – Zero ATIGA – Zero	2	TCC (AR) NO.
				18-300
			3	DATE ISSUED
			JUN 29 2018	

4 DESCRIPTION OF GOOD

“VITAMIN PREMIX DAIRY 1056 MR2 (25 kg)”

Based on the product composition, manufacturing process, purchasing specifications, and sample submitted, subject article is a free-flowing, homogeneous mixture of vitamins in a carrier. It is composed of Vitamin E acetate, Vitamin A acetate, pyridoxine HCl, thiamine HCl, Vitamin B12, D-calcium pantothenate, riboflavin, D-biotin, niacinamide, folic acid, and maltodextrin (carrier). Packed in 25-kg bags, subject article is added as an ingredient in the manufacture of products for infant nutrition.

5 REASONS FOR CLASSIFICATION

Heading 29.36 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes among others, intermixtures of vitamins, of provitamins or of concentrates, such as, for instance, natural concentrates of vitamins A and D in various proportions, to which an additional quantity of vitamin A or D has been added subsequently. The products of this heading may be stabilised for the purposes of preservation or transport, among others, by adsorbing on appropriate substances (e.g., silicic acid), provided that the quantity added or the processing in no case exceeds that necessary for their preservation or transport and that the addition or processing does not alter the character of the basic product and render it particularly suitable for specific use rather than for general use.

In view thereof, subject article is classified under AHTN 2017 subheading 2936.90.00, with a Most Favoured Nation (MFN) rate of duty of zero 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



2018-07-024 P.30



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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 2018RATE/S OF IMPORT DUTY	2 TCC (AR) NO.
AHTN 1901.10.20 MFN -7% ad valorem	18-310
	3 DATE ISSUED
JUN 29 2018	

4 | **DESCRIPTION OF GOOD**

“WYETH® S-26 PROMIL® ORGANIC (400 g and 900 g)”

Based on the list of ingredients, product label, and certificate of product registration from the Food and Drug Administration (FDA) submitted, subject article is a powdered milk supplement. It is composed of organic lactose, organic skimmed milk powder, organic vegetable oils, organic protein whey, fructo-oligosaccharide, soy lecithin, maltodextrin, minerals, and vitamins, among others. Packed in 400-gram pouches and 900-gram tin cans, subject article is a protein source based on cow’s milk designed for toddlers one (1) to three (3) years old.



5 | **REASONS FOR CLASSIFICATION**

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, among others, 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.

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.

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



2018-07-024 P.31



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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 3901.40.00 MFN - 3% ad valorem		18-318
		3	DATE ISSUED
			JUN 29 2018

4 DESCRIPTION OF GOOD

“ARAMCO LINEAR LOW DENSITY POLYETHYLENE (LLDPE) F2122BS”

Based on the product specifications, certificate of analysis, certificate of composition, and sample submitted, subject article is an ethylene-butene copolymer resin, containing by weight 91-94% ethylene and 6-9% 1-butene, with slip and anti-blocking agents. It is in the form of odourless, white to off-white granules having a melt flow index of 2.2 g/10 min and a density of 0.921 g/cm³ at 23 °C. Subject article is used for blown film applications such as general purpose film, garment packaging, and agricultural 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



2018-07-020 P-32



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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		18-322
		3	DATE ISSUED
			JUN 29 2018

4 DESCRIPTION OF GOOD

“SABIC® LINEAR LOW DENSITY POLYETHYLENE (LLDPE) 218WJ”

Based on the product declaration, technical specifications, and safety data sheet submitted, subject article is an ethylene-butene copolymer resin, containing by weight ≤94% ethylene and ≥6% 1-butene, with slip and anti-block additives. It is in the form of white pellets having a melt flow rate of 2.0 g/10 min and a density of 918 kg/m³. Subject article is used for general purpose packaging such as lamination film, thin liners, and shopping bags.

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

MARILOU P. MENDOZA
Chairperson



18-00262

2018-07-024 P-33



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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 3901.40.00 MFN - 3% ad valorem		18-326
		3	DATE ISSUED
			JUN 29 2018

4 DESCRIPTION OF GOOD

“SABIC® LINEAR LOW DENSITY POLYETHYLENE (LLDPE) 218NJ”

Based on the product declaration, technical specification, and safety data sheet submitted, subject article is an ethylene-butene copolymer resin, containing by weight ≤94% ethylene and ≥6% 1-butene, with no slip and anti-block additives. It is in the form of white pellets having a melt flow rate of 2.0 g/10 min and a density of 918 kg/m³. Subject article is used for general purpose packaging such as lamination film, thin liners, and shopping bags.

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 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

Mari Lou P. Mendoza

MARILOU P. MENDOZA
Chairperson



Republic of the Philippines
TARIFF COMMISSION



18-00263

2018-07-024 P. 34



TCOC Ref. No. 18-078

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

06 July 2018

11/3-983
Internal Admin. Group
Received by: VICKY REYES
Date: 070918
Time: 4:45

RECEIVED
JUL 09 2018
BY: Bee TIME: 11-26

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. 18-171, 18-172, 18-213, 18-243, 18-258, 18-277, 18-278, 18-281, 18-283, 18-284, 18-291, 18-292, 18-293, 18-296, 18-297, 18-301, and 18-323, issued from 03 to 05 June 2018.

Thank you.

Very truly yours,

M. P. Mendoza
MARILOU P. MENDOZA
Chairperson



Encl: As stated.

cc: The Secretary
Department of Finance
Manila

2018-07-024 P.35





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 2103.90.29 MFN - 7% ad valorem ATIGA - Zero		18-171
		3	DATE ISSUED
			JUL 05 2018

4	DESCRIPTION OF GOOD
	“MAGGI® CHICKEN GRANULES”
	<p>Based on the certificate of ingredients, manufacturing process, and sample submitted, subject article is a chicken-flavoured seasoning mix. It is in the form of yellow granules with the characteristic aroma of chicken broth. It is composed of iodized salt, sugar, monosodium glutamate (MSG), garlic, chicken fat, chicken meat powder, yeast extract, starch, nature-identical flavors, and spices. Subject article is to be imported in cases containing four (4) x 3-kg foil bags, to be repacked with the addition of garlic, for retail sale as seasoning for various dishes.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 21.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, mixed condiments and mixed seasonings. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that mixed condiments and mixed seasonings containing spices differ from the spices and mixed spices of headings 09.04 to 09.10 in that they also contain one or more flavouring or seasoning substances of Chapters other than Chapter 9, in such proportions that the mixture has no longer the essential character of a spice within the meaning of Chapter 9.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2103.90.29, with a Most Favoured Nation (MFN) rate of duty of 7% 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>MARILOU P. MENDOZA Chairperson</p>
	  <p>Republic of the Philippines TARIFF COMMISSION 18-00293</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 2103.90.29 MFN – 7% ad valorem ATIGA – Zero		18-172
		3	DATE ISSUED
			JUL 05 2018

4	DESCRIPTION OF GOOD
	“MAGGI® PORK GRANULES”
	<p>Based on the certificate of ingredients, manufacturing process, and sample submitted, subject article is a pork-flavoured seasoning mix. It is in the form of yellow granules with the characteristic aroma of boiled pork meat. It is composed of iodized salt, sugar, monosodium glutamate (MSG), palm olein, chicken meat powder, pork meat powder, yeast extract, starch, nature-identical flavors, food coloring and spices. Subject article is to be imported in cases containing four (4) x 3-kg foil bags and is to be repacked together with garlic for retail sale.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 21.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, mixed condiments and mixed seasonings. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that mixed condiments and mixed seasonings containing spices differ from the spices and mixed spices of headings 09.04 to 09.10 in that they also contain one or more flavouring or seasoning substances of Chapters other than Chapter 9, in such proportions that the mixture has no longer the essential character of a spice within the meaning of Chapter 9.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2103.90.29, with a Most Favoured Nation (MFN) rate of duty of 7% 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>MARILOU P. MENDOZA Chairperson</p>
	  <p>Republic of the Philippines TARIFF COMMISSION</p>  <p>18-00292</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	2017 AHTN CODE AND 2018 RATE/S OF IMPORT DUTY		2	TCC (AR) NO.
	<p>AHTN 1901.10.99 MFN – 5% ad valorem ATIGA – Zero</p>			<p>18-213</p>
			3	DATE ISSUED
				<p>JUL 05 2018</p>
4	DESCRIPTION OF GOOD			
	<p>“NESTLÉ® CERELAC® BROWN RICE & SOYA (20 g)”</p> <p>Based on the certificate of manufacturing process and sample submitted, subject article is an infant cereal preparation. It is composed of brown rice flour, soybean flour, rice flour, sugar, maltodextrin, vegetable oils, minerals, soya lecithin, vitamins, taurine, vanillin, and alpha amylase. Subject article is to be mixed with lukewarm water and is used for feeding infants six (6) months up to two (2) years of age. It is packed for retail sale in 20-g sachets.</p>			
				
5	REASONS FOR CLASSIFICATION			
	<p>Heading 19.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % 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 this heading covers a number of food preparations with a basis of flour, groats or meal, of starch or of malt extract, which derive their essential character from such materials whether or not these ingredients predominate by weight or volume. Other substances may be added to these main ingredients, such as milk, sugar, eggs, casein, albumin, fat, oil, flavouring, gluten, colouring, vitamins, fruit or other substances to improve their dietetic value, or cocoa, in the latter case, in any proportion less than 40 % by weight of cocoa calculated on a totally defatted basis.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 1901.10.99, 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”.</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>Handwritten Signature</i></p> <p>MARILOU P. MENDOZA Chairperson</p>			
		 Republic of the Philippines TARIFF COMMISSION 18-00291		

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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 2106.90.99 MFN - 7% ad valorem ACFTA - Zero		18-243
		3	DATE ISSUED
			JUL 05 2018

4	DESCRIPTION OF GOOD
	“MAGGI® CONCENTRATED WHEAT GLUTEN SAUCE (20 kg)”
	<p>Based on the manufacturing flowchart, declaration of composition, and sample submitted, subject article is a seasoning preparation in the form of dark brown thick emulsion composed of wheat gluten, wheat, salt, vegetable oil, water, and acetic acid. Imported in 20-kg drums, subject article is to be mixed with other ingredients and diluted with water to make the desired seasoning.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 21.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.).</p> <p>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 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>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	  <p>18-00290</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 8479.89.40 MFN - 1% ad valorem		18-258
		3	DATE ISSUED
			JUL 05 2018

4 DESCRIPTION OF GOOD

“AMTROL® WELL-X-TROL® TANKS”

Based on the brochure submitted, subject articles are hydro-pneumatic bladder-type pressure tanks, composed of high-strength steel outer shell and inner heavy-duty butyl diaphragm. The tanks have a maximum working pressure of 150 pounds per square inch (psi) and have the following specifications:

Model Number	Tank Capacity (gallons)	Diameter (inches)	Height (inches)	Weight (lbs.)
WX-250	44	22	36	69
WX-251	62	22	47	92
WX-255	81	22	57	103
WX-350	119	26	62	166

5 REASONS FOR CLASSIFICATION

Heading 84.79 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the many and varied machines covered by this heading include, among others, hydraulic accumulators, for keeping in reserve an amount of liquid under pressure in order to give an even rate of flow or feed pressure to hydraulic machinery.


In view thereof, subject articles are classified under AHTN 2017 subheading 8479.89.40, with a Most Favoured Nation (MFN) rate of duty of 1% 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





Republic of the Philippines
TARIFF COMMISSION
18-00289

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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 8480.60.00 MFN - 1% ad valorem		18-277
		3	DATE ISSUED
			JUL 05 2018

4	DESCRIPTION OF GOOD
	“ALUFIX HAND-SET WALL FORMWORK”
	<p>Based on the brochure, and specifications submitted, subject article is a system of concrete moulds used in the fabrication of concrete wall panels for small-scale structures. The system has a maximum concrete load capacity of 55 - 65 kilonewtons per square meter (kN/m²), and consists of unassembled moulds (made of closed hollow aluminium profiles with an all-plastic facing) with heights of 132 cm to 300 cm, and widths of 20 cm to 75 cm, and accessories such as stripping corner, assembly lock, flange screw, corner angle, and articulated flange nut, among others. The moulds, assembled on-site, are used to fabricate the concrete wall panels. When the concrete hardens, the moulds are removed and can be used for other projects.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.80 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that in general, the essential function of a mould is to retain the material in a predetermined shape while it sets; some moulds also exert a certain pressure on the material. The heading includes, among others, moulds for moulding concrete, cement or asbestos-cement goods (tubes, vats, paving stones, flags, chimney-pots, bannisters, architectural ornaments, wall, floor or roof slabs, etc.). Also moulds for making prefabricated construction elements of reinforced or prestressed concrete (window frames, parts of vaulting beams, railway sleepers, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8480.60.00, with a Most Favoured Nation (MFN) rate of duty of 1% 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> <p><i>Mari Lou P. Mendoza</i></p> <p>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 8480.60.00 MFN - 1% ad valorem		18-278
		3	DATE ISSUED
			JUL 04 2018

4 DESCRIPTION OF GOOD

“MAMMUT 350 HEAVY DUTY FORMWORK”

Based on the brochure, and specifications submitted, subject article is a system of concrete moulds used in the fabrication of heavy-duty concrete wall panels for large structures. The system has a maximum concrete load capacity of 100 kilonewtons per square meter (kN/m²), and consists of unassembled moulds (made of closed high-strength hollow steel profiles with an all-plastic facing) with heights of 125 cm to 350 cm, and widths of 25 cm to 250 cm, and accessories such as tensioning screw, stripping panel, aluminium filler, timber profile, inside and outside corners, and hinged inside and outside corners, among others. The moulds, assembled on-site, are used to fabricate concrete wall panels. When the concrete hardens, the moulds are removed and can be used for other projects.

5 REASONS FOR CLASSIFICATION

Heading 84.80 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that in general, the essential function of a mould is to retain the material in a predetermined shape while it sets; some moulds also exert a certain pressure on the material. The heading includes, among others, moulds for moulding concrete, cement or asbestos-cement goods (tubes, vats, paving stones, flags, chimney-pots, bannisters, architectural ornaments, wall, floor or roof slabs, etc.). Also moulds for making prefabricated construction elements of reinforced or prestressed concrete (window frames, parts of vaulting beams, railway sleepers, etc.).

In view thereof, subject article is classified under AHTN 2017 subheading 8480.60.00, with a Most Favoured Nation (MFN) rate of duty of 1% 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



Republic of the Philippines
TARIFF COMMISSION



18-00282

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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 2936.90.00 MFN - Zero ACFTA - Zero			18-281
			3	DATE ISSUED
				JUL 03 2018

4	DESCRIPTION OF GOOD
	“VITAMIN PREMIX DAIRY 8172 MR2 Non-GMO (Genetically Modified Organism) (25 kg)”
	<p>Based on the product composition, manufacturing flowchart, and sample submitted, subject article is a food-grade homogenous mixture of vitamins in the form of free-flowing, fine, granular, orange powder. It is composed of niacin, Vitamin E, biotin, Vitamin B₁₂, Vitamin D₃, pantothenic acid, Vitamin B₂, folic acid, Vitamin A, Vitamin B₁, Vitamin B₆, and maltodextrin as carrier. Packed in 25-kg bags, subject article is used as source of vitamins in the manufacture of adult powdered milk.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 29.36 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, intermixtures of vitamins, of provitamins or of concentrates, such as, for instance, natural concentrates of vitamins A and D in various proportions, to which an additional quantity of vitamin A or D has been added subsequently. The products of this heading may be stabilised for the purposes of preservation or transport, among others, by adsorbing on appropriate substances (e.g., silicic acid), provided that the quantity added or the processing in no case exceeds that necessary for their preservation or transport and that the addition or processing does not alter the character of the basic product and render it particularly suitable for specific use rather than for general use.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2936.90.00, 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>

FOR THE COMMISSION

Mari Lou 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.
	<p>AHTN 3824.99.70 MFN – 3% ad valorem ATIGA – Zero</p>		<p>18-283</p>
		3	DATE ISSUED
			<p>JUL 05 2018</p>

4 DESCRIPTION OF GOOD

“DIMODAN® P PEL/B MB (DISTILLED MONOGLYCERIDE) (25 kg)”

Based on the manufacturer’s statement, manufacturing process flow, purchasing specification, and sample submitted, subject article is food grade, grayish-white pellets composed of distilled monoglyceride, potassium citrate, alpha-tocopherol, ascorbyl palmitate, and citric acid ester. Packed in 25-kg bags, subject article is used as an emulsifier in the manufacture of health care nutrition products.

5 REASONS FOR CLASSIFICATION

Heading 38.24 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the chemical or other preparations are either mixtures (of which emulsions and dispersions are special forms) or occasionally solutions. Aqueous solutions of the chemical products of Chapter 28 or 29 remain classified within those Chapters, but solutions of these products in solvents other than water are, apart from a few exceptions, excluded therefrom and accordingly fall to be treated as preparations of this heading. The preparations classified here may be either wholly or partly of chemical products (this is generally the case) or wholly of natural constituents. Subject to the above conditions, the preparations and chemical products falling here include, among others, mixtures of mono-, di- and tri-, fatty acid esters of glycerol, used as emulsifiers for fats.

In view thereof, subject article is classified under AHTN 2017 subheading 3824.99.70, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.

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

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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 0402.21.20 MFN - 1% ad valorem AANZFTA - Zero		18-284
		3	DATE ISSUED
			JUL 04 2018

4 DESCRIPTION OF GOOD

“WHOLE MILK POWDER (25 kg)”

Based on the ingredients list, process flow diagram, certificate of analysis, and sample submitted, subject article is a soluble milk powder with a fat content of 26.20%. It is made from 100% fresh cow's milk that underwent the processes of preheating (pasteurization), evaporation, concentrate heating, homogenization, atomisation and drying, powder cooling, and sifting, before packing into 25-kg bags.

5 REASONS FOR CLASSIFICATION

Heading 04.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers milk and cream, concentrated or containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers milk (as defined in Note 1 to this Chapter) and cream, concentrated (for example, evaporated) or containing added sugar or other sweetening matter, whether liquid, paste or solid (in blocks, powder or granules) and whether or not preserved or reconstituted. Milk powder may contain small quantities of starch (not exceeding 5 % by weight), added, in particular, to maintain the reconstituted milk in its normal physical state.

In view thereof, subject article is classified under AHTN 2017 subheading 0402.21.20 with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AANZ”.

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



Mari Lou P. Mendoza
MARILOU P. MENDOZA
Chairperson

2018-07-020 P.45





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 2106.90.73 MFN - 1% ad valorem ACFTA - Zero		18-291
		3	DATE ISSUED
			JUL 03 2018

4	DESCRIPTION OF GOOD
	“VITAMIN PREMIX DAIRY 8808B WET USE Non-GMO (Genetically Modified Organism) (25 kg)”
	<p>Based on the product composition, manufacturing flowchart, and sample submitted, subject article is a fortificant premix containing sodium ascorbate, taurine powder, Vitamin E, nicotinamide, D-biotin, Vitamin A acetate, Vitamin D₃, calcium D-pantothenate, folic acid, riboflavin, potassium iodide, Vitamin B₁₂, thiamine mononitrate, pyridoxine hydrochloride, Vitamin K₁, and maltodextrin as carrier. It is in the form of fine, yellow powder. Packed in 25-kg bags, subject article is used as a raw material in the manufacture of powdered growing-up milk.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 21.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.)</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.73, 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><i>Mari Lou P. Mendoza</i></p> <p>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 2106.90.73 MFN - 1% ad valorem ACFTA - Zero		18-292
		3	DATE ISSUED
			JUL 03 2018

4 DESCRIPTION OF GOOD

**“VITAMIN PREMIX DAIRY 8808 WET USE
Non-GMO (Genetically Modified Organism) (25 kg)”**

Based on the product composition, manufacturing flowchart, and sample submitted, subject article is a fortificant premix containing sodium ascorbate, taurine powder, Vitamin E, nicotinamide, D-biotin, Vitamin A acetate, Vitamin D₃, calcium D-pantothenate, folic acid, potassium iodide, riboflavin, Vitamin B₁₂, thiamine mononitrate, pyridoxine hydrochloride, vitamin K₁, and maltodextrin as carrier. It is in the form of fine, yellow powder. Packed in 25-kg bags, subject article is used as a raw material in the manufacture of powdered growing-up milk.

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 consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.)

In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.73, 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”.

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



18-00279

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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 2936.90.00 MFN - Zero ATIGA - Zero		18-293
		3	DATE ISSUED
			JUL 03 2018

4 DESCRIPTION OF GOOD

**“VITAMIN PREMIX DAIRY 8053 MR2
Non-GMO (Genetically Modified Organism) V3 (25 kg)”**

Based on the product composition, manufacturing flowchart, and sample submitted, subject article is a food grade, vitamin premix containing sodium ascorbate, Vitamin E acetate, niacinamide, folic acid, Vitamin A acetate, D-biotin, Vitamin D₃, pyridoxine HCl, thiamine mononitrate, and maltodextrin as carrier. It is in the form of fine, light-yellow powder. Packed in 25-kg bags, subject article is used as a raw material in the manufacture of products for infant nutrition.

5 REASONS FOR CLASSIFICATION

Heading 29.36 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, intermixtures of vitamins, of provitamins or of concentrates, such as, for instance, natural concentrates of vitamins A and D in various proportions, to which an additional quantity of vitamin A or D has been added subsequently. The products of this heading may be stabilised for the purposes of preservation or transport, among others, by adsorbing on appropriate substances (e.g., silicic acid), provided that the quantity added or the processing in no case exceeds that necessary for their preservation or transport and that the addition or processing does not alter the character of the basic product and render it particularly suitable for specific use rather than for general use.

In view thereof, subject article is classified under AHTN 2017 subheading 2936.90.00, with a Most Favoured Nation (MFN) rate of duty of zero 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



18-00280

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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 2106.90.73 MFN -1% ad valorem ATIGA - Zero		18-296
		3	DATE ISSUED
			JUL 03 2018

4	DESCRIPTION OF GOOD
	“VITAMIN PREMIX NUTR 19304 WET USE Non-GMO (Genetically Modified Organism) (25 kg)”
	<p>Based on the product composition, manufacturing flowchart, and sample submitted, subject article is a fortificant premix containing sodium ascorbate, taurine, Vitamin E, Vitamin K₁, inositol, Vitamin A acetate, niacinamide, D-calcium pantothenate, Vitamin D₃, potassium iodide, sodium selenate, Vitamin B₁₂, D-biotin, folic acid, riboflavin, thiamine mononitrate, pyridoxine HCl, manganese sulfate, and maltodextrin as carrier. It is in the form of fine, light yellow powder. Packed in 25-kg bags, subject article is used as a raw material in the manufacture of products for infant nutrition.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 21.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.)</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.73, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	  <p>Republic of the Philippines TARIFF COMMISSION 18-00281</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 2106.90.73 MFN – 1% ad valorem ACFTA – Zero		18-297
		3	DATE ISSUED
			JUL 04 2018

4 DESCRIPTION OF GOOD

**“VITAMIN PREMIX NUTR 19049 WET USE
Non-GMO (Genetically Modified Organism) (25 kg)”**

Based on the process flowchart, purchasing specifications, and sample submitted, subject article is a free-flowing, homogeneous mixture of vitamins and nutrients in a carrier. It is composed of sodium ascorbate, taurine powder, meso-inositol Vitamin E, Vitamin A acetate, nicotinamide, calcium D-pantothenate, Vitamin D₃, potassium iodide, D-biotin, folic acid, Vitamin K₁, thiamine mononitrate, Vitamin B₁₂, pyridoxine HCl, manganese sulphate monohydrate, riboflavin, and maltodextrin (carrier). Packed in 25-kg bags, subject article is used as an ingredient in the manufacture of products for infant nutrition.

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 consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.).

In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.73, 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”.

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



18-00284

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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 2936.90.00 MFN – Zero ACFTA – Zero		18-301
		3	DATE ISSUED
			JUL 04 2018

4	DESCRIPTION OF GOOD
	<p>“VITAMIN PREMIX DAIRY 1058 MR2 Non-GMO (Genetically Modified Organism) (25 kg)”</p> <p>Based on the manufacturing process, product and purchasing specifications, and sample submitted, subject article is a free-flowing, homogeneous mixture of vitamins in a carrier. It is composed of Vitamin E, Vitamin B₆, Vitamin A, Vitamin B₁, pantothenic acid, Vitamin B₂, niacin, folic acid, Vitamin B₁₂, biotin, and maltodextrin (carrier). Packed in 25-kg bags, subject article is added as an ingredient in the manufacture of powdered milk for children.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 29.36 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes among others, intermixtures of vitamins, of provitamins or of concentrates, such as, for instance, natural concentrates of vitamins A and D in various proportions, to which an additional quantity of vitamin A or D has been added subsequently. The products of this heading may be stabilised for the purposes of preservation or transport, among others, by adsorbing on appropriate substances (e.g., silicic acid), provided that the quantity added or the processing in no case exceeds that necessary for their preservation or transport and that the addition or processing does not alter the character of the basic product and render it particularly suitable for specific use rather than for general use.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2936.90.00, 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>
	<p>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	  <p>18-00285</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 3901.40.00 MFN - 3% ad valorem		18-323
		3	DATE ISSUED
			JUL 04 2018

4 DESCRIPTION OF GOOD

“SABIC® LINEAR LOW DENSITY POLYETHYLENE (LLDPE) MG200024”

Based on the product declaration, technical specifications, and safety data sheet submitted, subject article is an ethylene-butene copolymer resin, containing by weight 93-94% ethylene and 6-7% 1-butene. It is in the form of a powder having a melt flow rate of 20 g/10 minutes at 190°C and a density of 0.91-0.94 g/cm³. Subject article is used to produce molded or extruded articles or as a component of other industrial products.

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 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

Mari Lou P. Mendoza

MARILOU P. MENDOZA
Chairperson

