

2018-12-004



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

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**MEMORANDUM**

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

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

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

**DATE :** November 27, 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 16 – 21 November 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
18-546	"CELITE® 545RV"	3802.90.90	MFN – 5% Ad Valorem ATIGA– Zero* ACFTA– Zero*
18-553	"FOSS™ DIGESTION TUBE FOR DT 208 DIGESTOR"	7017.20.00	MFN – 3% Ad Valorem
18-554	"FOSS™ CRUCIBLE P2 FOR FIBERTEC EXTRACTION UNIT"	7017.20.00	MFN – 3% Ad Valorem
18-561	"MANGO FLAVOR (25kg)"	2106.90.98	MFN – 1% Ad Valorem ATIGA– Zero*



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18-567	"STRAWBERRY FLAVOR (20 kg) "	2106.90.98	MFN – 1% Ad Valorem ATIGA – Zero*
18-570	"CUCUMBER FLAVOR 25 kg)"	2106.90.98	MFN – 1% Ad Valorem ATIGA – Zero*
18-571	"DALANDAN DURAROME FLAVOR (25 kg)"	2106.90.98	MFN – 1% Ad Valorem ATIGA – Zero*
18-574	"BEEF FLAVOR (25 kg)"	2106.90.98	MFN – 1% Ad Valorem ATIGA – Zero*
18-576	"PEACH DURAROME FLAVOR (25 kg)"	2106.90.98	MFN – 1% Ad Valorem ATIGA – Zero*
18-586	"SULZER AHLSTAR END SUCTION SINGLE STAGE CENTRIFUGAL PUMP, Model: A32-65"	8413.70.91	MFN – 1% Ad Valorem
18-587	"SULZER SNS END SUCTION SINGLE STAGE CENTRIFUGAL PUMP, Model: SNS1-25"	8413.70.11	MFN – 10% Ad Valorem
18-591	"OrCam MyEye 2.0"	9021.90.00	MFN – 1% Ad Valorem
18-608	"ALKALIZED COCOA POWDER (25 kg)"	1805.00.00	MFN – 7% Ad Valorem ATIGA – Zero*

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DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**

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18-616	"NESCAFÉ® 3-IN-1 BASE MIX"	In-Quota 2101.12.91A Out-Quota 2101.12.91B	In-Quota MFN – 30% Ad Valorem ATIGA – Zero* Out-Quota MFN – 45% Ad Valorem ATIGA – Zero*
18-620	"NOVAPOL® PI-2024-A"	3901.40.00	MFN – 3% Ad Valorem
18-622	"NOVAPOL® PF-0218-B"	3901.40.00	MFN – 3% Ad Valorem
18-625	"NOVAPOL® PF-0118-B"	3901.40.00	MFN – 3% Ad Valorem
18-627	"GAC MOTOR TRUMPCHI GS8 4x4"	8703.23.62	MFN – 30% Ad Valorem ACFTA–30% Ad Valorem
18-628	"GAC MOTOR TRUMPCHI GS8 4x2"	8703.23.66	MFN – 30% Ad Valorem ACFTA–30% Ad Valorem
18-629	"GAC MOTOR TRUMPCHI GM8"	8703.23.72	MFN – 30% Ad Valorem ACFTA–30% Ad Valorem
18-632	"ECOGEN® TX-1"	3002.90.00	MFN – 3% Ad Valorem ACFTA–Zero*
18-633	"DXN® LEMONZHI"	2101.20.90	MFN – 10% Ad Valorem ATIGA–Zero*

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DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**  
MANILA 1099

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18-635	"LOTRÉNE® Q1018N"	3901.40.00	MFN – 3% Ad Valorem
18-636	"LOTRÉNE® Q1018H"	3901.40.00	MFN – 3% Ad Valorem
18-638	"LOTRÉNE® Q2018N"	3901.40.00	MFN – 3% Ad Valorem
18-639	"ALMOND BLANCHED SLICED"	0802.12.00	MFN – 3% Ad Valorem AANZFTA–Zero*
18-640	"NESTLE HEALTH SCIENCE OPTIFAST® SOUP POWDER MIX (VEGETABLE FLAVOUR)"	2104.10.99	MFN – 15% Ad Valorem
18-641	"NESTLE HEALTH SCIENCE OPTIFAST® SOUP POWDER MIX (CHICKEN FLAVOUR)"	2104.10.99	MFN – 15% Ad Valorem
18-644	"TRIGEN TUMBLE CC (RHINO VEHICLE) (FORD RANGER CHASSIS)"	8705.30.00	MFN – Zero ATIGA – Zero*
18-645	"BAJAJ QUTE Q CAR"	8703.21.59	MFN – 30% Ad Valorem AIFTA–30% Ad Valorem
18-664	"SUNNY QUEEN® THREE CHEESE AND CRACKED PEPPER OMELETTE"	2106.90.99	MFN – 7% Ad Valorem AANZFTA– Zero*

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

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18-668	"SUNNY QUEEN® FETTA AND SPINACH OMELETTE"	2106.90.99	MFN – 7% Ad Valorem AANZFTA– Zero*
<b><i>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</i></b>			

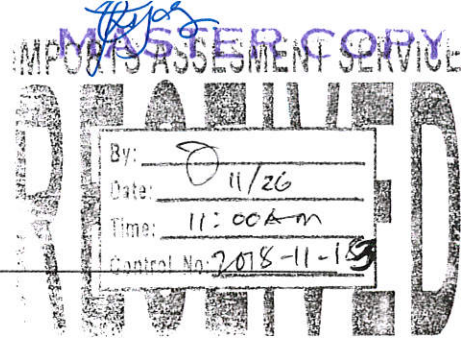
**For your information, guidance and strict compliance.**

**CC: COMMISSIONER OF CUSTOMS**

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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

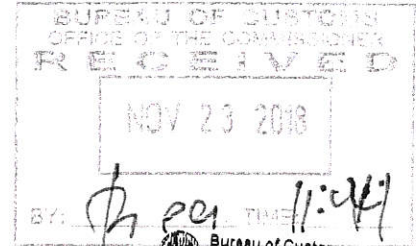


By: *[Signature]*  
Date: 11/26  
Time: 11:00 AM  
Control No: 2018-11-19

TCOC Ref. No. 18-119

22 November 2018

**COMMISSIONER REY LEONARDO GUERRERO**  
Bureau of Customs  
Port Area, Manila



BY: *[Signature]* TIME: 11:44  
Bureau of Customs  
Office of the Commissioner  
Incoming Document No.  
18-24146

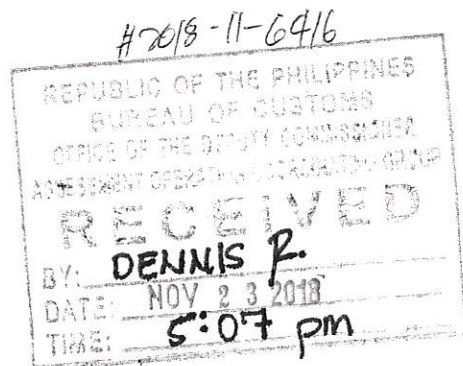
Dear **Commissioner Guerrero**:

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 thirty-two (32) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 18-546, 18-553, 18-554, 18-561, 18-567, 18-570, 18-571, 18-574, 18-576, 18-586, 18-587, 18-591, 18-608, 18-616, 18-620, 18-622, 18-625, 18-627, 18-628, 18-629, 18-632, 18-633, 18-635, 18-636, 18-638, 18-639, 18-640, 18-641, 18-644, 18-645, 18-664, and 18-668, issued by this Commission from 16 to 21 November 2018.

Thank you.

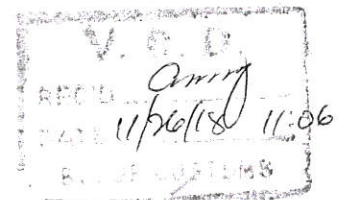
Very truly yours,

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



Encl: As stated.

cc: The Secretary  
Department of Finance  
Manila





REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION**  
**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3802.90.90</b> <b>MFN - 5% ad valorem</b> <b>ATIGA- Zero</b> <b>ACFTA - Zero</b>		<b>18-546</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>NOV 16 2018</b>

**4 DESCRIPTION OF GOOD**

**“CELITE® 545RV”**

Based on the certificate of ingredients, production flowchart, purchasing specifications, and sample submitted, subject article is a flux-calcined diatomaceous earth (kieselguhr), in the form of white, soft, powdery mineral. Subject article is produced by calcination of diatomite in the presence of a fluxing agent (sodium carbonate). Packed in 20-kg bags, subject article is used as a filter aid in the filtration system for the manufacture of liquid seasonings.

**5 REASONS FOR CLASSIFICATION**

Heading 38.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, activated natural mineral products. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that carbon and mineral substances are said to be activated when their superficial structure has been modified by appropriate treatment (with heat, chemicals, etc.) in order to make them suitable for certain purposes, such as decolourising, gas or moisture adsorption, catalysis, ion-exchange or filtering. Furthermore, this heading includes, among others, other activated natural mineral products, such as activated diatomite. This consists of kieselguhr or other selected siliceous fossil earths, decalcified if necessary by means of acids, calcined in contact with sintering agents such as sodium chloride or sodium carbonate and then ground and graded by appropriate means. Diatomite calcined without the addition of sintering agents is, however, excluded (heading 25.12).

In view thereof, subject article is classified under AHTN 2017 subheading 3802.90.90 with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem, and ASEAN Trade in Goods Agreement (ATIGA) and ASEAN-China Free Trade Area (ACFTA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “D”, and “E”, respectively.

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

FOR THE COMMISSION



Republic of the Philippines  
**TARIFF COMMISSION**



18-00617

**MARILOU P. MENDOZA**  
 Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION  
ADVANCE RULING ON TARIFF CLASSIFICATION

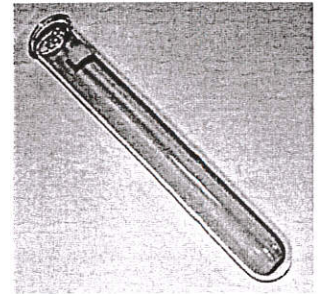
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
		18-553	
		3	DATE ISSUED
AHTN 7017.20.00 MFN - 3% ad valorem		NOV 20 2018	

4 DESCRIPTION OF GOOD

“FOSS™ DIGESTION TUBE FOR DT 208 DIGESTOR”

Based on the technical note and brochure submitted, subject article is a laboratory glassware made from borosilicate glass, commonly having a linear coefficient of expansion of  $\pm 3 \times 10^{-6}$  per Kelvin at 20°C. Subject article is used to hold samples for the Labtec™ DT208 Digester, an instrument used in wet-chemical analysis of substances. Specifications are as follows:



Dimension (outside diameter x length) (mm)	42 x 300
Capacity (oz.)	8.45
Weight (kg)	1.5

5 REASONS FOR CLASSIFICATION

Heading 70.17 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers glass articles of a kind in general use in laboratories (research, pharmaceutical, industrial, etc.), including, among others, special tubes (gas washing, drying, condensation, filter, gas burettes, test-tubes, etc.).

In view thereof, subject article is classified under AHTN 2017 subheading 7017.20.00, 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







REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION  
ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 7017.20.00 MFN - 3% ad valorem		18-554
		<b>3</b>	<b>DATE ISSUED</b>
			NOV 16 2018

**4 DESCRIPTION OF GOOD**

**“FOSS™ CRUCIBLE P2 FOR FIBERTEC EXTRACTION UNIT”**

Based on the technical note and brochure submitted, subject article is a laboratory glassware made from borosilicate glass, commonly having a linear coefficient of expansion of  $\pm 3 \times 10^{-6}$  per Kelvin at 20°C. With a capacity of 30 milliliters (ml), and weight of 0.252 kg, subject article is used to hold samples for the Fibertec™ Extraction unit, an instrument used in determining crude and detergent fiber and other related parameters according to the standard “crucible” method.



**5 REASONS FOR CLASSIFICATION**

Heading 70.17 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers glass articles of a kind in general use in laboratories (research, pharmaceutical, industrial, etc.), including, among others, special tubes (gas washing, drying, condensation, filter, gas burettes, test-tubes, etc.).

In view thereof, subject article is classified under AHTN 2017 subheading 7017.20.00, 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



Republic of the Philippines  
TARIFF COMMISSION



18-00610



REPUBLIC OF THE PHILIPPINES



TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 2106.90.98</b> <b>MFN - 1% ad valorem</b> <b>ATIGA - Zero</b>		<b>18-561</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>NOV 16 2018</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“MANGO FLAVOR (25 kg)”</b></p> <p>Based on the ingredient listing, production flow process diagram, and sample submitted, subject article is a powdered flavouring preparation consisting of corn maltodextrin, nature-identical flavouring substances, acacia gum, propylene glycol, and natural flavouring substances. Packed in 25-kg boxes, subject article is used as flavouring in the preparation of powdered beverages.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<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 2106.90.98 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><b>MARILOU P. MENDOZA</b> Chairperson</p>
	  <p>Republic of the Philippines TARIFF COMMISSION 18-00618</p>



REPUBLIC OF THE PHILIPPINES

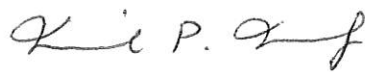


## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 2106.90.98</b> <b>MFN - 1% ad valorem</b> <b>ATIGA - Zero</b>		<b>18-567</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>NOV 16 2018</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“STRAWBERRY FLAVOR (20 kg)”</b>
	Based on the certificate of composition, process flow chart, and sample submitted, subject article is a powdered flavouring preparation consisting of natural flavouring substances, natural flavouring complexes, maize maltodextrin, propylene glycol, and Ascorbic acid. Packed in 20-kg boxes, subject article is used as flavouring in the preparation of powdered milk drinks.

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<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 2106.90.98 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>  <b>MARILOU P. MENDOZA</b> Chairperson
	 

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 2106.90.98</b> <b>MFN - 1% ad valorem</b> <b>ATIGA - Zero</b>		<b>18-570</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>NOV 16 2018</b>

**4 DESCRIPTION OF GOOD**

**“CUCUMBER FLAVOR (25 kg)”**

Based on the certificate of composition, technical data sheet, process flow diagram, and sample submitted, subject article is a powdered flavouring preparation consisting of nature-identical flavourings, maize maltodextrin, modified corn starch, triacetin, and dl-alpha-tocopherol. Packed in 25-kg boxes, subject article is used as flavouring in the preparation of powdered beverages.

**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 2106.90.98 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”.

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**  
**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 2106.90.98</b> <b>MFN – 1% ad valorem</b> <b>ATIGA – Zero</b>		<b>18-571</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>NOV 16 2018</b>

**4 DESCRIPTION OF GOOD****“DALANDAN DURAROME FLAVOR (25 kg)”**

Based on the certificate of ingredients, process flowchart, technical data sheet, and sample submitted, subject article is a flavouring preparation consisting of natural flavouring complexes, nature-identical flavourings, natural flavouring substances, maize maltodextrin, sugar, gum arabic, soy-lecithin, and silicon dioxide. Packed in 25-kg boxes, subject article is used as a flavouring ingredient in the manufacture of powdered beverages.

**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 2106.90.98, 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”.

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

FOR THE COMMISSION


 Republic of the Philippines  
**TARIFF COMMISSION**


18-00611

**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)

<b>1</b>	<b>AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2106.90.98 MFN – 1% ad valorem ATIGA – Zero		18-574
		<b>3</b>	<b>DATE ISSUED</b>
			NOV 16 2018

**4 DESCRIPTION OF GOOD**

**“BEEF FLAVOR (25 kg)”**

Based on the ingredient list, process flowchart, and sample submitted, subject article is a brown flavouring powder with characteristic aroma. It is composed of process flavourings, maize maltodextrin, flavouring preparations, vegetable powders, phosphoric acid, monosodium glutamate, and salt, among others. Packed in 25-kg boxes, subject article is used as a flavouring ingredient in the manufacture of beef stock cubes.

**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 2106.90.98, 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”.

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



18-00612



REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

### ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2106.90.98 MFN – 1% ad valorem ATIGA – Zero		18-576
		<b>3</b>	<b>DATE ISSUED</b>
			NOV 16 2018

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
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#### “PEACH DURAROME FLAVOR (25 kg)”

Based on the certificate of ingredients, process flowchart, technical data sheet, and sample submitted, subject article is a flavouring preparation consisting of nature-identical flavourings, natural flavouring complexes, maize maltodextrin, sugar, soy-lecithin, and silicon dioxide. Packed in 25-kg boxes, subject article is used as a flavouring ingredient in the manufacture of powdered beverages.

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
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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 2106.90.98, 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”.

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



18-00613



REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 9021.90.00 MFN - 1% ad valorem		18-591
		<b>3</b>	<b>DATE ISSUED</b>
			NOV 16 2018

<b>4</b>	<b>DESCRIPTION OF GOOD</b>								
	<b>“OrCam MyEye 2.0”</b>								
	<p>Based on the brochure and user’s guide submitted, subject article is an electronic device that is attached to the frame of eyeglasses for aiding the visually impaired. The device is a pre-programmed small computer with a camera that takes pictures, and reports feedback through a text-to-speech engine which can be heard through its speaker near the ear of the user. It can instantly read text aloud from any surface and recognizes gestures, faces, products, barcodes, colors and banknotes in real time. It has a raised touch bar for menu and settings navigation. Subject article has the following specifications:</p>								
	<table border="1" style="width: 45%; border-collapse: collapse;"> <tr> <td style="width: 30%;">Dimension (mm)</td> <td>76 x 21 x 14.9</td> </tr> <tr> <td>Weight (g)</td> <td>22.5</td> </tr> <tr> <td>Battery</td> <td>3.7V DC, nominal 320 mAH</td> </tr> <tr> <td>Camera</td> <td>13 megapixels</td> </tr> </table>	Dimension (mm)	76 x 21 x 14.9	Weight (g)	22.5	Battery	3.7V DC, nominal 320 mAH	Camera	13 megapixels
Dimension (mm)	76 x 21 x 14.9								
Weight (g)	22.5								
Battery	3.7V DC, nominal 320 mAH								
Camera	13 megapixels								

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 90.21 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group includes, among others, electronic aids for the blind. These consist essentially of an ultrasonic transmitter-receiver powered by an electric battery. The frequency variations resulting from the time taken for the ultrasonic beam to travel out to an obstacle and be reflected back enable the user, through an appropriate device (e.g., an internal ear-piece), to detect the obstacle and judge its distance.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 9021.90.00, 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><b>MARILOU P. MENDOZA</b> Chairperson</p>
	  18-00616





REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 1805.00.00</b> <b>MFN - 7% ad valorem</b> <b>ATIGA - Zero</b>		<b>18-608</b>
		<b>3</b>	<b>DATE ISSUED</b>
			NOV 20 2018

**4 DESCRIPTION OF GOOD****“ALKALIZED COCOA POWDER (25 kg)”**

Based on the product specifications, material safety data sheet, and process flowchart submitted, subject article is a cocoa powder made from cocoa nibs, alkalized with potassium carbonate. The alkalized cocoa nibs have undergone the process of roasting, grinding, tempering, defatting, and crushing, among others. Packed in 25-kg bags, subject article is used as an ingredient in the manufacture of chocolates, wafers, biscuits, cookies, candies, and ice creams, among others.

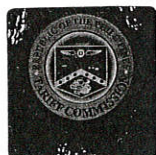
**5 REASONS FOR CLASSIFICATION**

Heading 18.05 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers cocoa powder, not containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that cocoa powder is obtained by pulverising the partly defatted cocoa paste referred to in heading 18.03. This heading covers only cocoa powder not containing added sugar or other sweetening matter. The heading includes, *inter alia*, cocoa powder obtained after treating the nibs, paste or powder with alkaline substances (carbonate of sodium or potassium, etc.) to increase its solubility (soluble cocoa).

In view thereof, subject article is classified under AHTN 2017 subheading 1805.00.00, 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


 Republic of the Philippines  
 TARIFF COMMISSION


18-00634

**MARILOU P. MENDOZA**  
 Chairperson



REPUBLIC OF THE PHILIPPINES

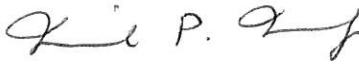


## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY			2	TCC (AR) NO.
		<u>In-Quota</u>	<u>Out-Quota</u>		18-616
	AHTN	2101.12.91A	2101.12.91B	3	DATE ISSUED
	MFN	30% ad valorem	45% ad valorem		NOV 16 2018
	ATIGA	Zero	Zero		

4	DESCRIPTION OF GOOD
	<p style="text-align: center;"><b>“NESCAFÉ® 3-IN-1 BASE MIX”</b></p> <p>Based on the certification of ingredients, manufacturing process flowchart, and sample submitted, subject article is a powdered coffee preparation containing sugar, coffee creamer, maltodextrin, and instant coffee. Packed in bulk containers, subject article is used as a raw material in the manufacture of 3-in-1 coffee mixes.</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 the heading covers, among others, preparations with a basis of the coffee, tea or maté extracts, essences or concentrates. 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 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) 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>  <b>MARILOU P. MENDOZA</b> Chairperson
	  Republic of the Philippines <b>TARIFF COMMISSION</b> 18-00621



REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3901.40.00 MFN - 3% ad valorem		18-620
		<b>3</b>	<b>DATE ISSUED</b>
			NOV 16 2018

**4 DESCRIPTION OF GOOD****“NOVAPOL® PI-2024-A”**

Based on the brochure, declaration of product composition, certificate of analysis, and sample submitted, subject article is a linear low density polyethylene (LLDPE) masterbatch resin, containing by weight, less than 95% ethylene and more than 5% 1-butene, with antioxidant. It is in the form of a translucent/white solid having a melt flow index of 20 g/10 minutes at 190°C and a density of 0.924 g/cm<sup>3</sup>. Packed in 25-kg bags, subject article is used as a carrier resin for colour, black, white, and additives masterbatch applications.

**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



*Mari Lou P. Mendoza*  
**MARILOU P. MENDOZA**  
 Chairperson




REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION**  
**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b> <b>AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY</b>  <b>AHTN 3901.40.00</b> <b>MFN - 3% ad valorem</b>	<b>2</b> <b>TCC (AR) NO.</b> <b>18-622</b>
	<b>3</b> <b>DATE ISSUED</b> <b>NOV 16 2018</b>

<b>4</b> <b>DESCRIPTION OF GOOD</b>  <b>“NOVAPOL® PF-0218-B”</b>  Based on the brochure, declaration of product composition, certificate of analysis, and sample submitted, subject article is a linear low density polyethylene (LLDPE) film resin, containing by weight, less than 95% ethylene and more than 5% 1-butene with slip, anti-block, and antioxidant additives. It is in the form of a translucent/white solid having a melt flow index of 1.0 g/10 minutes at 190°C and a density of 0.918 g/cm <sup>3</sup> . Packed in 25-kg bags, subject article is used in the manufacture of trash bags, liners, and general packaging.
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<b>5</b> <b>REASONS FOR CLASSIFICATION</b>  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.  <div style="text-align: right;"> <p>FOR THE COMMISSION</p>   <p><b>MARILOU P. MENDOZA</b>                      Chairperson</p> </div>
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REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3901.40.00 MFN - 3% ad valorem		18-625
		<b>3</b>	<b>DATE ISSUED</b>
			NOV 16 2018

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“NOVAPOL® PF-0118-B”</b>
	<p>Based on the certificate of analysis, declaration of product composition, product specifications, and sample submitted, subject article is an ethylene-butene copolymer film resin, containing by weight less than 95% ethylene and more than 5% 1-butene, with antioxidants, slip and anti-block additives. It is in the form of translucent white pellets having a melt index of 1.0 g/10 minutes at 190°C and a density of 0.918 g/cm<sup>3</sup>. Packed in 25-kg bags, subject article is used in the manufacture of trash bags, liners, and general packagings.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Note 4 to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that the expression “copolymers” covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.</p> <p>Furthermore, Note 6(b) to 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.</p> <p>Heading 39.01 of the AHTN 2017 covers polymers of ethylene, in primary forms.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3901.40.00 with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	<p style="text-align: center;">Republic of the Philippines <b>TARIFF COMMISSION</b></p> <p style="text-align: center;">18-00624</p>



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8703.23.62</b> <b>MFN – 30% ad valorem</b> <b>ACFTA – 30% ad valorem</b>		<b>18-627</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>NOV 16 2018</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>												
	<b>“GAC MOTOR TRUMPCHI GS8 4x4”</b>												
	<p>Based on the technical specifications submitted, subject article is a brand-new, four-wheel-driven motor vehicle to be imported completely built-up (CBU). It has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 40%;"><b>Body Type</b></td> <td style="text-align: center;">SUV</td> </tr> <tr> <td><b>Engine / Piston Displacement</b></td> <td style="text-align: center;">Gasoline / 1,991 cc</td> </tr> <tr> <td><b>Overall Dimension (L x W x H; mm)</b></td> <td style="text-align: center;">4,810 x 1,910 x 1,770</td> </tr> <tr> <td><b>Wheel Base (mm)</b></td> <td style="text-align: center;">2,800</td> </tr> <tr> <td><b>Curb Weight (kg)</b></td> <td style="text-align: center;">1,840 – 1,990</td> </tr> <tr> <td><b>Seating Capacity</b></td> <td style="text-align: center;">7</td> </tr> </table>	<b>Body Type</b>	SUV	<b>Engine / Piston Displacement</b>	Gasoline / 1,991 cc	<b>Overall Dimension (L x W x H; mm)</b>	4,810 x 1,910 x 1,770	<b>Wheel Base (mm)</b>	2,800	<b>Curb Weight (kg)</b>	1,840 – 1,990	<b>Seating Capacity</b>	7
<b>Body Type</b>	SUV												
<b>Engine / Piston Displacement</b>	Gasoline / 1,991 cc												
<b>Overall Dimension (L x W x H; mm)</b>	4,810 x 1,910 x 1,770												
<b>Wheel Base (mm)</b>	2,800												
<b>Curb Weight (kg)</b>	1,840 – 1,990												
<b>Seating Capacity</b>	7												



**5 REASONS FOR CLASSIFICATION**

Heading 87.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers motor vehicles of various types (including amphibious motor vehicles) designed for the transport of persons; it does not, however, cover the motor vehicles of heading 87.02. The vehicles of this heading may have any type of motor (internal combustion piston engine, electric motor, gas turbine, combination of an internal combustion piston engine and one or more electric motors, etc.).

In view thereof, subject article is classified under AHTN 2017 subheading 8703.23.62 with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 30% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”.

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

FOR THE COMMISSION



*Mari Lou P. Mendoza*  
**MARILOU P. MENDOZA**  
Chairperson




REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8703.23.66</b> <b>MFN – 30% ad valorem</b> <b>ACFTA – 30% ad valorem</b>		<b>18-628</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>NOV 16 2018</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>												
	<b>“GAC MOTOR TRUMPCHI GS8 4x2”</b>												
	<p>Based on the technical specifications submitted, subject article is a brand-new, two-wheel-driven motor vehicle to be imported completely built-up (CBU). It has the following specifications:</p>												
	<table border="1" style="width: 60%; margin-left: auto; margin-right: auto;"> <tr> <td style="width: 40%;"><b>Body Type</b></td> <td style="text-align: center;">SUV</td> </tr> <tr> <td><b>Engine / Piston Displacement</b></td> <td style="text-align: center;">Gasoline / 1,991 cc</td> </tr> <tr> <td><b>Overall Dimension (L x W x H; mm)</b></td> <td style="text-align: center;">4,810 x 1,910 x 1,770</td> </tr> <tr> <td><b>Wheel Base (mm)</b></td> <td style="text-align: center;">2,800</td> </tr> <tr> <td><b>Curb Weight (kg)</b></td> <td style="text-align: center;">1,840 – 1,990</td> </tr> <tr> <td><b>Seating Capacity</b></td> <td style="text-align: center;">7</td> </tr> </table>	<b>Body Type</b>	SUV	<b>Engine / Piston Displacement</b>	Gasoline / 1,991 cc	<b>Overall Dimension (L x W x H; mm)</b>	4,810 x 1,910 x 1,770	<b>Wheel Base (mm)</b>	2,800	<b>Curb Weight (kg)</b>	1,840 – 1,990	<b>Seating Capacity</b>	7
<b>Body Type</b>	SUV												
<b>Engine / Piston Displacement</b>	Gasoline / 1,991 cc												
<b>Overall Dimension (L x W x H; mm)</b>	4,810 x 1,910 x 1,770												
<b>Wheel Base (mm)</b>	2,800												
<b>Curb Weight (kg)</b>	1,840 – 1,990												
<b>Seating Capacity</b>	7												
													

**5 REASONS FOR CLASSIFICATION**

Heading 87.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers motor vehicles of various types (including amphibious motor vehicles) designed for the transport of persons; it does not, however, cover the motor vehicles of heading 87.02. The vehicles of this heading may have any type of motor (internal combustion piston engine, electric motor, gas turbine, combination of an internal combustion piston engine and one or more electric motors, etc.).

In view thereof, subject article is classified under AHTN 2017 subheading 8703.23.66 with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 30% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”.

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

FOR THE COMMISSION



Republic of the Philippines  
TARIFF COMMISSION



*Mari Lou P. Mendoza*  
**MARILOU P. MENDOZA**  
Chairperson




REPUBLIC OF THE PHILIPPINES

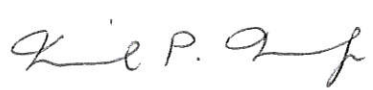


## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8703.23.72</b> <b>MFN – 30% ad valorem</b> <b>ACFTA – 30% ad valorem</b>		<b>18-629</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>NOV 21 2018</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>												
	<b>“GAC MOTOR TRUMPCHI GM8”</b>												
	<p>Based on the technical specifications submitted, subject article is a brand-new, two-wheel-driven motor vehicle to be imported completely built-up (CBU). It has the following specifications:</p>												
	<table border="1" style="width: 100%;"> <tr> <td style="width: 40%;"><b>Body Type</b></td> <td style="text-align: center;">MPV</td> </tr> <tr> <td><b>Engine / Piston Displacement</b></td> <td style="text-align: center;">Gasoline / 1,991 cc</td> </tr> <tr> <td><b>Overall Dimension (L x W x H; in)</b></td> <td style="text-align: center;">199.4 x 75.7 x 71.7</td> </tr> <tr> <td><b>Wheel Base (in)</b></td> <td style="text-align: center;">118.1</td> </tr> <tr> <td><b>Gross Vehicle Weight (lb)</b></td> <td style="text-align: center;">4,541</td> </tr> <tr> <td><b>Seating Capacity</b></td> <td style="text-align: center;">7</td> </tr> </table>	<b>Body Type</b>	MPV	<b>Engine / Piston Displacement</b>	Gasoline / 1,991 cc	<b>Overall Dimension (L x W x H; in)</b>	199.4 x 75.7 x 71.7	<b>Wheel Base (in)</b>	118.1	<b>Gross Vehicle Weight (lb)</b>	4,541	<b>Seating Capacity</b>	7
<b>Body Type</b>	MPV												
<b>Engine / Piston Displacement</b>	Gasoline / 1,991 cc												
<b>Overall Dimension (L x W x H; in)</b>	199.4 x 75.7 x 71.7												
<b>Wheel Base (in)</b>	118.1												
<b>Gross Vehicle Weight (lb)</b>	4,541												
<b>Seating Capacity</b>	7												
													

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 87.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers motor vehicles of various types (including amphibious motor vehicles) designed for the transport of persons; it does not, however, cover the motor vehicles of heading 87.02. The vehicles of this heading may have any type of motor (internal combustion piston engine, electric motor, gas turbine, combination of an internal combustion piston engine and one or more electric motors, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8703.23.72 with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 30% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p>  <b>MARILOU P. MENDOZA</b> Chairperson
	  18-00640





REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION**  
**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2101.20.90 MFN – 10% ad valorem ATIGA – Zero		18-633
		<b>3</b>	<b>DATE ISSUED</b>
			NOV 20 2018

**4 DESCRIPTION OF GOOD**

**“DXN® LEMONZHI”**

Based on the product ingredient declaration, manufacturing flowchart, and sample submitted, subject article is a powdered tea preparation composed of sugar, lemon powder, instant tea, citric acid, and ganoderma extract. Packed in cardboard boxes containing 22-gram sachets, one (1) sachet of subject article is to be dissolved in 150-ml water before consumption.



**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 the heading covers, among others, preparations with a basis of the coffee, tea or maté extracts, essences or concentrates. 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 subheading 2101.20.90, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.

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

FOR THE COMMISSION



*Mari Lou P. Mendoza*  
**MARILOU P. MENDOZA**  
Chairperson



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<p><b>AHTN 3002.90.00</b>  <b>MFN - 3% ad valorem</b>  <b>ACFTA - Zero</b></p>		<p><b>18-632</b></p>
		<b>3</b>	<b>DATE ISSUED</b>
			<p><b>NOV 16 2018</b></p>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“ECOGEN® TX-1”</b></p> <p>Based on the material safety data sheet, certificate of analysis, product specifications, and sample submitted, subject article is a yellowish to light-brown free-flowing powder composed of bacillus and non-bacillus bacteria in a growth medium containing wheat/rice bran powder, rice powder, wheat bran, soybean meal extract, and trace elements. It also contains metabolites (enzymes) which are produced as by-products during the cultivation of bacteria. Packed in 20-kg cartons, subject article is used in sewage treatment, and as a deodorant, among others.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 30.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that these products include, among others, cultures of micro-organisms for technical purposes (e.g., for aiding plant growth).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3002.90.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.</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





REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION**  
**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>2017 AHTN CODE AND 2018 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3901.40.00 MFN – 3% ad valorem		18-635
		<b>3</b>	<b>DATE ISSUED</b>
			NOV 20 2018

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
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**“LOTRÉNE® Q1018N”**

Based on the technical catalogue, certificate of product composition, and safety data sheet submitted, subject article is an ethylene-butene copolymer resin, containing by weight, less than 94% ethylene and more than 6% 1-butene, with thermal stabilizers. It is in the form of odourless, translucent white pellets having a melt flow index of 1.0 g/10 minutes at 190°C and a density of 0.918 g/cm<sup>3</sup>. Packed in 25-kg bags, subject article is used in the manufacture of consumer, agricultural, industrial, food, and hygiene packaging, and other general-purpose film applications.

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
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Note 4 to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that the expression "copolymers" covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including 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



*Mari Lou P. Mendoza*  
**MARILOU P. MENDOZA**  
 Chairperson



REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>2017 AHTN CODE AND 2018 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3901.40.00</b> <b>MFN – 3% ad valorem</b>		<b>18-636</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>NOV 20 2018</b>

**4 DESCRIPTION OF GOOD****“LOTRÉNE® Q1018H”**

Based on the technical catalogue, certificate of product composition, and safety data sheet submitted, subject article is an ethylene-butene copolymer resin, containing by weight, less than 94% ethylene and more than 6% 1-butene, with slip and anti-block additives, and thermal stabilizers. It is in the form of odourless, translucent white pellets having a melt flow index of 1.0 g/10 minutes at 190°C and a density of 0.918 g/cm<sup>3</sup>. Packed in 25-kg bags, subject article is used in the manufacture of consumer, agricultural, industrial, food, and hygiene packaging, and other general-purpose film applications.

**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


 Republic of the Philippines  
 TARIFF COMMISSION


18-00637

**MARILOU P. MENDOZA**  
 Chairperson



REPUBLIC OF THE PHILIPPINES

 TARIFF COMMISSION  
 ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>2017 AHTN CODE AND 2018 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3901.40.00</b> <b>MFN – 3% ad valorem</b>		<b>18-638</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>NOV 20 2018</b>

**4 DESCRIPTION OF GOOD****“LOTRÉNE® Q2018N”**

Based on the technical catalogue, certificate of product composition, and safety data sheet submitted, subject article is an ethylene-butene copolymer resin, containing by weight, less than 94% ethylene and more than 6% 1-butene, with thermal stabilizers. It is in the form of odourless, translucent white pellets having a melt flow index of 2.0 g/10 minutes at 190°C and a density of 0.918 g/cm<sup>3</sup>. Packed in 25-kg bags, subject article is used in the manufacture of freezer film, bread bags, shopping bags, laminated film and multilayer packaging.

**5 REASONS FOR CLASSIFICATION**

Note 4 to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that the expression "copolymers" covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including 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


 Republic of the Philippines  
 TARIFF COMMISSION


18-00638

**MARILOU P. MENDOZA**  
 Chairperson



REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 0802.12.00</b> <b>MFN - 3% ad valorem</b> <b>AANZFTA - Zero</b>		<b>18-639</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>NOV 16 2018</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“ALMOND BLANCHED SLICED”</b>
	<p>Based on the food safety data sheet, process flowchart, and sample submitted, subject article is a dried, sliced almond kernel. It has undergone blanching, skin removal, drying, and cutting, among others. Packed in 9-kg cartons, subject article is used as a raw material in the manufacture of cereal food preparations.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>The Harmonized System (HS) General Explanatory Notes (EN) to Chapter 8 state that this Chapter covers fruit, nuts and peel of citrus fruit or melons, generally intended for human consumption (whether as presented or after processing). They may be fresh (including chilled), frozen (whether or not previously cooked by steaming or boiling in water or containing added sweetening matter) or dried (including dehydrated, evaporated or freeze-dried); provided they are unsuitable for immediate consumption in that state, they may be provisionally preserved. Fruit and nuts of this Chapter may be whole, sliced, chopped, shredded, stoned, pulped, grated, peeled or shelled.</p> <p>Heading 08.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers other nuts, fresh or dried, whether or not shelled or peeled. The pertinent HS EN state that the principal nuts of this heading are almonds (sweet or bitter), hazelnuts or filberts, walnuts, chestnuts, pistachios, macadamia nuts, pecans and pignolia nuts.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 0802.12.00, with a Most Favoured Nation (MFN) rate of duty of 3% 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”.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>

FOR THE COMMISSION


**MARILOU P. MENDOZA**  
 Chairperson

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REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 2104.10.99</b>		<b>18-640</b>
	<b>MFN - 15% ad valorem</b>	<b>3</b>	<b>DATE ISSUED</b>
			<b>NOV 16 2018</b>

**4 DESCRIPTION OF GOOD****"NESTLE HEALTH SCIENCE OPTIFAST® SOUP POWDER MIX (VEGETABLE FLAVOUR)"**

Based on the ingredients list, production process flowchart, and sample submitted, subject article is a vegetable-flavoured soup preparation in powder form. It is composed of skimmed milk powder, calcium caseinate, sodium caseinate, vegetable fats, potato flakes, tomato powder, maltodextrin, fibers, emulsifiers, vitamins, and minerals, among others. Packed in a paperboard box containing eight (8) x 53-gram sachets, subject article is a formula food used in very low energy diets for the dietary management of obesity. One sachet is to be dissolved in 200-250 ml hot (not boiling) or cold water.

**5 REASONS FOR CLASSIFICATION**

Heading 21.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, soups and broths and preparations therefor. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that soups and broths and preparations therefor includes preparations for soups or broths requiring only the addition of water, milk, etc. These products are generally based on vegetable products (vegetables, flour, starches, tapioca, pasta, rice, plant extracts, etc.), meat, meat extracts, fat, fish, crustaceans, molluscs or other aquatic invertebrates, peptones, amino-acids or yeast extract. They are generally put up as tablets, cakes, cubes, or in powder or liquid form.

In view thereof, subject article is classified under AHTN 2017 subheading 2104.10.99 with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem.

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

FOR THE COMMISSION


  
**MARILOU P. MENDOZA**  
 Chairperson



REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2104.10.99 MFN - 15% ad valorem		18-641
		<b>3</b>	<b>DATE ISSUED</b>
			NOV 16 2018

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
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**“NESTLE HEALTH SCIENCE OPTIFAST® SOUP POWDER MIX (CHICKEN FLAVOUR)”**

Based on the ingredients list, production process flowchart, and sample submitted, subject article is a chicken-flavoured soup preparation in powder form. It is composed of skimmed milk powder, calcium caseinate, sodium caseinate, maltodextrin, vegetable fats, chicken flavour, parsley, salt, fibers, vitamins, and minerals, among others. Packed in a paperboard box containing eight (8) x 53-gram sachets, subject article is a formula food used in very low energy diets for the dietary management of obesity. One sachet is to be dissolved in 200-250 ml hot (not boiling) or cold water.



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
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Heading 21.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, soups and broths and preparations therefor. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that soups and broths and preparations therefor includes preparations for soups or broths requiring only the addition of water, milk, etc. These products are generally based on vegetable products (vegetables, flour, starches, tapioca, pasta, rice, plant extracts, etc.), meat, meat extracts, fat, fish, crustaceans, molluscs or other aquatic invertebrates, peptones, amino-acids or yeast extract. They are generally put up as tablets, cakes, cubes, or in powder or liquid form.

In view thereof, subject article is classified under AHTN 2017 subheading 2104.10.99 with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem.

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

FOR THE COMMISSION

**MARILOU P. MENDOZA**  
Chairperson



Republic of the Philippines  
TARIFF COMMISSION



18-00630





REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION




## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8703.21.59</b> <b>MFN - 30% ad valorem</b> <b>AIFTA - 30% ad valorem</b>		<b>18-645</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>NOV 20 2018</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“BAJAJ QUTE Q CAR”</b>  <p>Based on the technical brochure and detailed specifications submitted, subject article is a completely built-up (CBU), rear-wheel-driven car with a gross vehicle weight of 749 kg. It is powered by a gasoline engine with piston displacement of 216.6 cc. Measuring 2,752 mm x 1,312 mm x 1,652 mm (LxWxH), subject article is used for the transport of up to four (4) persons.</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 87.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers motor vehicles of various types (including amphibious motor vehicles) designed for the transport of persons. The vehicles of this heading may have any type of motor (internal combustion piston engine, electric motor, gas turbine, combination of an internal combustion piston engine and one or more electric motors, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8703.21.59, with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem. Under the ASEAN-India Free Trade Area (AIFTA), said product is in the Exclusion List of the Philippines. Hence, the applicable AIFTA rate is the MFN rate of duty of 30% 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></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	  Republic of the Philippines <b>TARIFF COMMISSION</b> 18-00639



REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 2106.90.99</b> <b>MFN - 7% ad valorem</b> <b>AANZFTA - Zero</b>		<b>18-664</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>NOV 16 2018</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“SUNNY QUEEN® THREE CHEESE AND CRACKED PEPPER OMELETTE”</b></p> <p>Based on the product specification and manufacturing flowchart submitted, subject article is a frozen, pre-cooked dish consisting of beaten pasteurized egg, water, cheese, skim milk powder, sunflower oil, stabilizer, salt, and cracked black pepper. Packed in 4.32-kg carton boxes containing 36 x 120-g individually-packed servings, subject article is thawed and/or reheated before consumption.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<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 and ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AANZ”.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	<p>Republic of the Philippines <b>TARIFF COMMISSION</b></p> <p>18-00631</p>



REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION**  
**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2106.90.99 MFN - 7% ad valorem AANZFTA - Zero		18-668
		<b>3</b>	<b>DATE ISSUED</b>
			NOV 16 2018

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
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**“SUNNY QUEEN® FETTA AND SPINACH OMELETTE”**

Based on the product specifications and manufacturing flowchart submitted, subject article is a frozen, pre-cooked dish consisting of beaten pasteurized egg, water, fetta cheese, spinach, skim milk powder, cheese, sunflower oil, stabilizer, and salt. Packed in 10.8-kg carton boxes containing 90 x 120-g individually-packed servings, subject article is thawed and/or reheated before consumption.

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
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Heading 21.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that, provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk, etc.), for human consumption.

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



**MARILOU P. MENDOZA**  
Chairperson



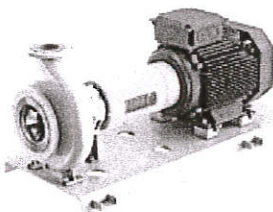
REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>2017 AHTN CODE AND 2018 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 8413.70.91 MFN – 1% ad valorem		18-586
		<b>3</b>	<b>DATE ISSUED</b>
			NOV 16 2018

<b>4</b>	<b>DESCRIPTION OF GOOD</b>										
	<b>“SULZER AHLSTAR END SUCTION SINGLE STAGE CENTRIFUGAL PUMP, Model: A32-65”</b>										
	Based on the brochure and technical specifications submitted, subject article is a direct-coupled, single stage, single suction, electrically-driven centrifugal pump. Designed for displacing paper stock/pulp used in paper-making industry, its specifications are as follows:										
	<table border="1" style="width: 100%;"> <tr> <td style="width: 40%;">Flow Rate</td> <td style="text-align: center;">78.12 m<sup>3</sup>/h</td> </tr> <tr> <td>Electric Motor Power</td> <td style="text-align: center;">18.5 kW</td> </tr> <tr> <td>Power Requirement</td> <td style="text-align: center;">460-480 V / 60 Hz</td> </tr> <tr> <td>Rated Discharge Pressure</td> <td style="text-align: center;">10.0 bar</td> </tr> <tr> <td>Pump Inlet Diameter (suction size)</td> <td style="text-align: center;">100 mm</td> </tr> </table>	Flow Rate	78.12 m <sup>3</sup> /h	Electric Motor Power	18.5 kW	Power Requirement	460-480 V / 60 Hz	Rated Discharge Pressure	10.0 bar	Pump Inlet Diameter (suction size)	100 mm
Flow Rate	78.12 m <sup>3</sup> /h										
Electric Motor Power	18.5 kW										
Power Requirement	460-480 V / 60 Hz										
Rated Discharge Pressure	10.0 bar										
Pump Inlet Diameter (suction size)	100 mm										
											

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 84.13 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, pumps for liquids, whether or not fitted with a measuring device. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, centrifugal pumps. In these pumps, liquid taken in axially is set in rotation by the revolving blades of a rotor (impeller), the resulting centrifugal action forcing the liquid outwards to the periphery of an annular casing containing an outlet placed tangentially. The casing is sometimes fitted with divergent vanes (diffuser vanes) to transform the kinetic energy of the fluid into high pressure.</p> <p>Centrifugal pumps may be driven by an electric or internal combustion motor or by a turbine. Because of their high working speed they are suitable for direct coupling, whereas piston or rotary pumps require to be driven through reduction gears.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8413.70.91, 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



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

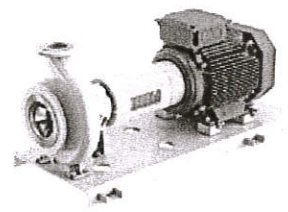
<b>1</b>	<b>2017 AHTN CODE AND 2018 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8413.70.11</b> <b>MFN – 10% ad valorem</b>		<b>18-587</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>NOV 16 2018</b>

**4 DESCRIPTION OF GOOD**

**“SULZER SNS END SUCTION SINGLE STAGE CENTRIFUGAL PUMP,  
Model: SNS1-25”**

Based on the brochure and technical specifications submitted, subject article is a single-stage, single-suction centrifugal pump, long-coupled with an electric motor. Designed for displacing water used in paper-making industry, its specifications are as follows:

Flow Rate	18 m <sup>3</sup> /h
Electric Motor Power	4.0 kW
Power Requirement	460-480 V / 60 Hz
Rated Discharge Pressure	10.0 bar
Pump Inlet Diameter (suction size)	65 mm



**5 REASONS FOR CLASSIFICATION**

Heading 84.13 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, pumps for liquids, whether or not fitted with a measuring device. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, among others, centrifugal pumps. In these pumps, liquid taken in axially is set in rotation by the revolving blades of a rotor (impeller), the resulting centrifugal action forcing the liquid outwards to the periphery of an annular casing containing an outlet placed tangentially. The casing is sometimes fitted with divergent vanes (diffuser vanes) to transform the kinetic energy of the fluid into high pressure.

Centrifugal pumps may be driven by an electric or internal combustion motor or by a turbine. Because of their high working speed they are suitable for direct coupling, whereas piston or rotary pumps require to be driven through reduction gears.

In view thereof, subject article is classified under AHTN 2017 subheading 8413.70.11, 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






REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 8705.30.00 MFN - Zero ATIGA - Zero		18-644
		<b>3</b>	<b>DATE ISSUED</b>
			NOV 21 2018

<b>4</b>	<b>DESCRIPTION OF GOOD</b>												
	<b>“TRIGEN TUMBLER CC (RHINO VEHICLE) (FORD RANGER CHASSIS)”</b>												
	<p>Based on the product brochure and specifications submitted, subject article is a completely built-up (CBU) Ford Ranger truck customized as a firefighting vehicle. It is fitted with a water tank, a foam tank, water pump, compressed air foam system (CAFS), and other emergency response equipment. Subject article has the following specifications:</p>												
	<table border="1" style="width: 50%; margin-bottom: 10px;"> <tr> <td style="width: 30%;"><b>Gross vehicle weight (kg)</b></td> <td style="text-align: center;">3,200</td> </tr> <tr> <td><b>Engine (displacement, fuel)</b></td> <td style="text-align: center;">3,200 cc, Diesel</td> </tr> <tr> <td><b>Measurement (LxWxH) (mm)</b></td> <td style="text-align: center;">5,700 x 2,000 x 1,900</td> </tr> <tr> <td><b>Seating Capacity</b></td> <td style="text-align: center;">4 persons</td> </tr> <tr> <td><b>Foam Ratio</b></td> <td style="text-align: center;">0-6%</td> </tr> <tr> <td><b>Water Pump (GPM)</b></td> <td style="text-align: center;">70-500</td> </tr> </table>	<b>Gross vehicle weight (kg)</b>	3,200	<b>Engine (displacement, fuel)</b>	3,200 cc, Diesel	<b>Measurement (LxWxH) (mm)</b>	5,700 x 2,000 x 1,900	<b>Seating Capacity</b>	4 persons	<b>Foam Ratio</b>	0-6%	<b>Water Pump (GPM)</b>	70-500
<b>Gross vehicle weight (kg)</b>	3,200												
<b>Engine (displacement, fuel)</b>	3,200 cc, Diesel												
<b>Measurement (LxWxH) (mm)</b>	5,700 x 2,000 x 1,900												
<b>Seating Capacity</b>	4 persons												
<b>Foam Ratio</b>	0-6%												
<b>Water Pump (GPM)</b>	70-500												
													

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 87.05 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a range of motor vehicles, specially constructed or adapted, equipped with various devices that enable them to perform certain non-transport functions, i.e., the primary purpose of a vehicle of this heading is not the transport of persons or goods. The heading includes, among others, motor pump vehicles, with a pump usually driven by the vehicle's engine (e.g., fire fighting vehicles).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8705.30.00, 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".</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


 Republic of the Philippines  
 TARIFF COMMISSION


18-00641

  
**MARILOU P. MENDOZA**  
 Chairperson