

2017-03-027



Republic of the Philippines  
Department of Finance  
**BUREAU OF CUSTOMS**

MASTER COPY

15 March 2017

## MEMORANDUM:

TO : **All District and Sub-port Collectors  
All Chiefs, Formal Entry Division  
And Formal Entry Division Personnel**

RE : **Tariff Commission Circulars**

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization Act (Republic Act 10863), the Tariff Commission issued an Advance Rulings (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued from March 10-13, 2017, for various imported articles, and the same were submitted and reviewed by this Office, summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2012 AHTN CODE	RATE OF DUTY	
16-318	"FOREVA © TFC"	6815.10.99	MFN – 5% Ad Valorem	
17-018	"NESTLE® MOM® & ME NUTRITIONAL POWDERED MILK"	0402.29.90	MFN – 1% Ad Valorem ATIGA – Zero*	
17-024	"LG 4-WAY CASSETTE INDOOR UNITS"	8415.90.19	MFN – 10% ad valorem AFKTA - Zero	
17-028	"SPIELART WOODEN PLAYGROUND EQUIPMENT"	9506.99.00	MFN – 1% Ad Valorem	
17-030	"XALACOM® 50mcg/5 mg per ml"	3004.39.00	MFN – 1% Ad Valorem	
17-032	"WOW COFFEE – ORIGINAL, PRE-MIX COFFEE"		<b>IN-QUOTA</b>	<b>OUT-QUOTA</b>
		AHTN	2101.12.90A	2101.12.90B
		MFN	30% Ad Valorem	45% Ad Valorem
		ATIGA	Zero	Zero
17-035	"WOW COFFEE – STRONG, PRE-MIX COFFEE"		<b>IN-QUOTA</b>	<b>OUT-QUOTA</b>
		AHTN	2101.12.90A	2101.12.90B
		MFN	30% Ad Valorem	45% Ad Valorem
		ATIGA	Zero	Zero
17-038	"MASTERCHEF MODIFIED CORN STARCH"	3505.10.90	MFN – 3% Ad Valorem ACFTA – Zero*	
17-047	"BRIESS® HYDROLYZED WHOLE GRAIN RICE POWDER"	1902.90.99	MFN – 7% Ad Valorem	
17-049	"PRAYLEV™ AEROSAL 518"	2842.90.90	MFN – 1% Ad Valorem	

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cont... (page 2)

17-050	"PRAYPHOS™ Diammonium Phosphate (DAP) FG"	3105.30.00	MFN - 3% Ad Valorem
17-052	"PRAYPHOS™ SODIUM TRIPOLYPHOSPHATE (STPP) FOOD GRADE"	2835.31.10	MFN - 7% Ad Valorem
17-056	"C☆ GEL 30002"	1108.13.00	MFN - 3% Ad Valorem

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

For your information and guidance and strict compliance.

FOR 

**Atty. EDWARD JAMES A. DY BUCO**  
Deputy Commissioner  
Assessment and Operations Coordinating Group

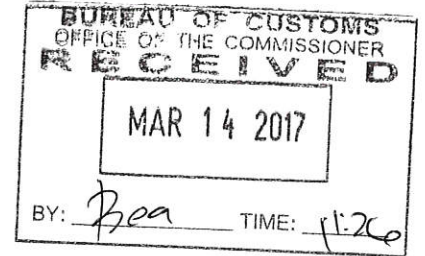
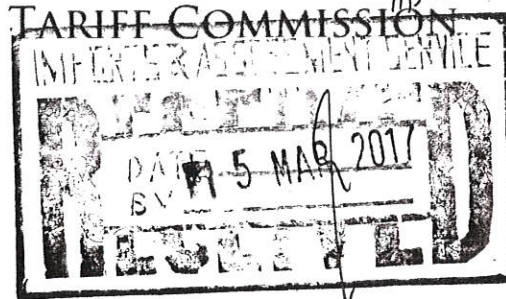
cc: COMMISSIONER OF CUSTOMS

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REPUBLIC OF THE PHILIPPINES



13 March 2017

**COMMISSIONER NICANOR E. FAELDON**  
Bureau of Customs  
Port Area, Manila



Dear **Commissioner Faeldon**:

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. 16-318, 17-018, 17-024, 17-028, 17-030, 17-032, 17-035, 17-038, 17-047, 17-049, 17-050, 17-052, and 17-056, together with their respective brochures/ technical literature, issued from 10 March to 13 March 2017.

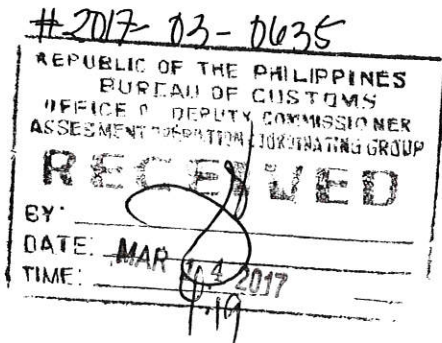
Thank you.

Very truly yours,

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

Encl: As stated.

cc: The Secretary  
Department of Finance  
Manila







REPUBLIC OF THE PHILIPPINES

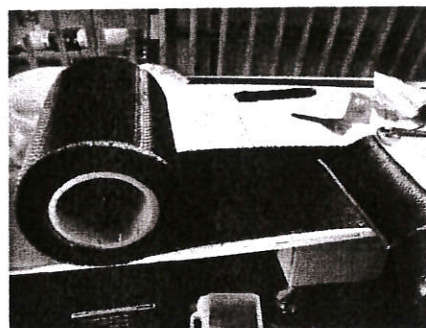
**TARIFF COMMISSION**  
**ADVANCE RULING ON TARIFF CLASSIFICATION**  
Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>2012 AHTN CODE AND RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 6815.10.99</b> <b>MFN - 5% ad valorem</b>		<b>16-318</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>MAR 10 2017</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
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**“FOREVA<sup>®</sup> TFC”**

Based on the brochure, sample and documents submitted, subject article is a structural strengthening system consisting of a composite fabric and epoxy resin. The composite fabric is made of 93% Torayca Carbon Fibres (TFC<sup>®</sup>) and is oriented at 90° in the wrap and in the weft. It comes in rolls, with widths ranging from 40 mm to 300 mm, and a weight of 500 g/m<sup>2</sup>. The FOREVA Epx TFC<sup>®</sup> is a bi-component epoxy resin consisting of a resin component and a stiffener. The epoxy resin is applied onto areas of the structure, after which the fabric is laid onto the applied resin. For the fabric to achieve full bonding onto the structure, a final coating of the epoxy resin is applied. Subject article provides strength and resistance against bending and shear forces, and is used as a structural reinforcement for bridges and buildings.



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
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Note 1(q) to Section XI (Textiles and Textile Articles) of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) states that the Section does not cover abrasive-coated textile material (heading 68.05) and also carbon fibres or articles of carbon fibres of heading 68.15.

Heading 68.15 of the 2012 AHTN covers articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the heading covers, among others, carbon fibres and articles of carbon fibres. Carbon fibres are commonly produced by carbonising organic polymers in filamentary forms. The products are used, for example, for reinforcement.

In view thereof, subject article is classified under 2012 AHTN subheading 6815.10.99, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem.

FOR THE COMMISSION

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


 Republic of the Philippines  
**TARIFF COMMISSION**



17-00046



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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>2012 AHTN CODE AND RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 0402.29.90</b> <b>MFN - 1% ad valorem</b> <b>ATIGA - Zero</b>		<b>17-018</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>MAR 09 2017</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“NESTLE® MOM® &amp; ME NUTRITIONAL POWDERED MILK DRINK”</b></p> <p>Based on the sample and certificate of analysis, subject article is a powdered milk recommended for pregnant women. It is composed of skimmed milk, full cream milk, sugar, glucose syrup, vegetable oils, honey, soya lecithin, minerals, nature-identical flavors, fish oil, vitamins and probiotics. Subject article has a fat content of 9.83% and is packed in 350 g cartons.</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Note 1 to Chapter 4 states that the expression “milk” means full cream milk or partially or completely skimmed milk. The General Explanatory Notes (ENs) to this Chapter state that, the products may contain, in addition to natural milk constituents (e.g., milk enriched in vitamins or mineral salts), small quantities of stabilising agents which serve to maintain the natural consistency of the product during transport in liquid state (disodium phosphate, trisodium citrate and calcium chloride, for instance) as well as very small quantities of anti-oxidants or of vitamins not normally found in the product.</p> <p>Heading 04.02 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers milk and cream, concentrated or containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers the same, whether liquid, paste or solid (in blocks, powder or granules) and whether or not preserved or reconstituted.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 0402.29.90, 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>



FOR THE COMMISSION  
*MariLou 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)

<b>1</b>	<b>2012 AHTN CODE AND RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 8415.90.19 MFN - 10% ad valorem AKFTA - Zero		17-024
		<b>3</b>	<b>DATE ISSUED</b>
			<b>MAR 13 2017</b>

**4 DESCRIPTION OF GOOD**

**“LG 4-WAY CASSETTE INDOOR UNITS”**

Based on the brochure submitted, subject articles are cassette type fan coil units/evaporator units of split-system type air conditioning system. These units house the fan motor, fan evaporator and the temperature control panel. Subject articles are to be connected through electrical wiring and tubing to the outdoor units housing the compressor, expansion valve and condensing units. Providing a four-way airflow and designed for mounting on ceilings, their specifications are:

Model Code	Capacity (kW)		Power Input (W)	Air Flow Rate (m <sup>3</sup> /min) (H/M/L)	Dimension (mm) (W x H x D)
	Cooling	Heating			
ARNU05GTRA4	1.6	1.8	30	7.5/7.0/6.6	570 x 570 x 214
ARNU07GTRA4	2.2	2.5		7.5/7.0/6.6	
ARNU09GTRA4	2.8	3.2		8.0/7.5/7.1	
ARNU15GTQA4	4.5	5.0		11.0/10.0/9.3	



**5 REASONS FOR CLASSIFICATION**

Heading 84.15 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. They are used for air conditioning offices, homes, public halls, among others.

The ENs for parts of heading 84.15 state that, in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.

In view thereof, subject articles are classified under 2012 AHTN subheading 8415.90.19, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin Form “AK”.

FOR THE COMMISSION

*Mari Lou P. Mendoza*

**MARILOU P. MENDOZA**

Chairperson



17-00053



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

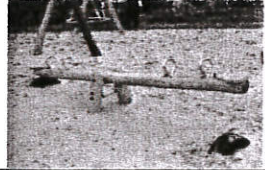



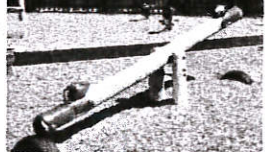


Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>2012 AHTN CODE AND RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 9506.99.00 MFN – 1% ad valorem		17-028
		<b>3</b>	<b>DATE ISSUED</b>
			<b>MAR 13 2017</b>

**4 DESCRIPTION OF GOOD**

**“SPIELART WOODEN PLAYGROUND EQUIPMENT”**

Based on the information submitted, subject articles are outdoor recreational playground equipment with colourful figure, design, and/or characters for amusement, health and wellness of children. These are made primarily of hard robinia wood, oak wood, and steel with stainless steel nut, and bolt connectors. Subject articles include the following individual and/or set equipment:

See-saw	Rocker	Swing and Slide Set	Ship Set
			
			

**5 REASONS FOR CLASSIFICATION**

Heading 95.06 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table- tennis) or outdoor games, not specified or included elsewhere in this Chapter. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers requisites for other sports and outdoor games, among others, equipment of a kind used in children’s playgrounds (e.g., swings, slides, see-saws and giant strides).

In view thereof, subject articles are classified under 2012 AHTN subheading 9506.99.00 with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

FOR THE COMMISSION

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





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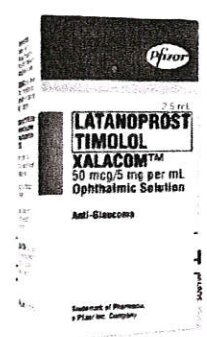
REPUBLIC OF THE PHILIPPINES



TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	AHTN 3004.39.00 MFN - 1% ad valorem	2	TCC (AR) NO.
				17-030
			3	DATE ISSUED
				MAR 13 2017

4	DESCRIPTION OF GOOD
	<p align="center"><b>“XALACOM® 50 mcg/5 mg per ml”</b></p> <p>Based on the medical insert, picture of packaging and certificate of product registration submitted, subject article is an ophthalmic solution containing for each ml, 50 mcg latanoprost, a prostaglandin F<sub>2α</sub> analogue (a selective prostanoid FP receptor agonist), and timolol maleate, a beta-1 and beta-2 (non-selective) adrenergic receptor blocking agent (equivalent to 5 mg timolol). Packed in 2.5 ml low-density polyethylene (LDPE) plastic bottle, it is indicated for the reduction of elevated intraocular pressure (IOP) in patients with open angle glaucoma or ocular hypertension who are insufficiently responsive to topical IOP lowering agents. One drop is applied daily to the affected eye(s).</p> 

5	REASONS FOR CLASSIFICATION
	<p>Heading 30.04 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers medicaments consisting of mixed or unmixed products, provided they are in packings for retail sale for therapeutic or prophylactic use. This refers to products (for example, sodium bicarbonate and tamarind powder) which, because of their packing and, in particular, the presence of appropriate indications (statement of disease or condition for which they are to be used, method of use or application, statement of dose, etc.) are clearly intended for sale directly to users (private persons, hospitals, etc.) without repacking, for the above purposes.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 3004.39.00 with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</p> <p align="right">FOR THE COMMISSION <i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> Chairperson</p>   <p align="center">17-00054</p>





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REPUBLIC OF THE PHILIPPINES

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

Table with 2 columns: 1. 2012 AHTN CODE AND RATE/S OF IMPORT DUTY (In-Quota, Out-Quota) and 2. TCC (AR) NO. (17-032), 3. DATE ISSUED (MAR 10 2017)

4 DESCRIPTION OF GOOD
"WOW COFFEE - ORIGINAL PRE-MIX COFFEE"
Based on the product description, ingredient list, and certificate of analysis submitted, subject article is a coffee mix powder consisting of coffee, sugar, non-dairy creamer, flavours, anti-caking agents and other additives. Packed in 25 kg kraft paper bag with low-density polyethylene (LDPE) inner liner, subject article is to be dried to eliminate moisture and repacked into sachets for commercial retail sale.

5 REASONS FOR CLASSIFICATION
Heading 21.01 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) 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 (ENs) state that this heading covers, among others, preparations with a basis of coffee, tea or mate extracts, essences or concentrates. These are preparations based on extracts, essences or concentrates of coffee (and not on coffee, tea or maté themselves), and include extracts, etc., with added starches or other carbohydrates. It also provides for preparations with a basis of coffee such as coffee pastes consisting of mixtures of ground, roasted coffee with vegetable fats and sometimes other ingredients. These products may be presented in lump, granular or powder form, or as liquid or solid extracts, and may be put up in various types of containers.
In view thereof, subject article is classified under 2012 AHTN subheadings 2101.12.90A and 2101.12.90B 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".

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>2012 AHTN CODE AND RATE/S OF IMPORT DUTY</b>			<b>2</b>	<b>TCC (AR) NO.</b>
		<u>In-Quota</u>	<u>Out-Quota</u>		17-035
	AHTN	2101.12.90A	2101.12.90B	<b>3</b>	<b>DATE ISSUED</b>
	MFN	30% ad valorem	45% ad valorem		<b>MAR 10 2017</b>
ATIGA	Zero	Zero			

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
<p><b>“WOW COFFEE – STRONG, PRE-MIX COFFEE”</b></p> <p>Based on the product description, ingredient list and certificate of analysis submitted, subject article is a coffee mix in powder form. It contains sugar, non-dairy creamer, instant coffee, whey powder, brown sugar, maltodextrin, coffee and caramel flavour, caramel powder and anti-caking agent. Packed in 25 kg kraft bags, subject article is to be dried, to eliminate moisture, and repacked into sachets for commercial retail sale.</p>	

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
<p>Heading 21.01 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) 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 (ENs) state that this 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 2012 AHTN subheadings 2101.12.90A and 2101.12.90B, 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”.</p>	
<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>	
 <p>Republic of the Philippines TARIFF COMMISSION</p>  <p>17-00048</p>	



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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>2012 AHTN CODE AND RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3505.10.90</b> <b>MFN - 3% ad valorem</b> <b>ACFTA - Zero</b>		17-038
		<b>3</b>	<b>DATE ISSUED</b>
			<b>MAR 10 2017</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“MASTERCHEF MODIFIED CORN STARCH”</b></p> <p>Based on the sample, product specification, material safety data sheet, process flow chart and certificate of analysis submitted, subject article is a 100% modified starch with CAS No. 9005-25-8 in the form of odourless or faint cereal-like, fine white powder with pH of 6.13 and fineness of 99.69%. Subject article is produced by subjecting corn starch slurry to a series of processes (adjustment of pH, concentration and temperature). It is packed in 25 kg paper sacks and is used for food preparations such as bakery goods and as thickener for gravies.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 35.05 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, dextrans and other modified starches (for example, pregelatinised or esterified starches). The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers, among others, dextrans and other modified starches, i.e., products obtained by the transformation of starches through the action of heat, chemicals (e.g., acids, alkalis) or diastase, and starch modified, e.g., by oxidation, esterification or etherification.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 3505.10.90, 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>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p><b>MARILOU P. MENDOZA</b></p> <p>Chairperson</p>
	 <p>17-00049</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	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	AHTN 1901.90.99 MFN - 7% ad valorem	2	TCC (AR) NO.
				17-047
			3	DATE ISSUED
			MAR 10 2017	

4	DESCRIPTION OF GOOD
<p align="center"><b>“BRIESS® HYDROLYZED WHOLE GRAIN RICE POWDER”</b></p> <p>Based on the product information and typical analysis, picture of packaging, and process flow diagram for product usage submitted, subject article is produced by hydrolysis of whole grain rice flour in water slurry followed by thermal processing, concentration, and drying to form the beige or light brown powder having a slightly sweet flavour. Packed in 25 kg (net weight) bags, it is used as an ingredient for making multi-grain breakfast drink.</p>	

5	REASONS FOR CLASSIFICATION
<p>Heading 19.01 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) 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 (ENs) 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. The preparations of this heading may be liquid or in the form of powders, granules, doughs or other solid forms such as strips or discs. They may also constitute intermediate preparations for the food industry.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 1901.90.99 with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.</p>	
<p align="right">FOR THE COMMISSION</p> <p align="right"><i>MariLou P. Mendoza</i></p> <p align="right"><b>MARILOU P. MENDOZA</b> Chairperson</p>	
<p align="center">             Republic of the Philippines  <b>TARIFF COMMISSION</b>              17-00050         </p>	





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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>2012 AHTN CODE AND RATE/S OF IMPORT DUTY</b>
	<b>AHTN 2842.90.90</b> <b>MFN - 1% ad valorem</b>

<b>2</b>	<b>TCC (AR) NO.</b>
	<b>17-049</b>
<b>3</b>	<b>DATE ISSUED</b>
	<b>MAR 13 2017</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“PRAYLEV™ AEROSAL 518”</b></p> <p>Based on the product specifications, safety data sheet and process flow diagram submitted, subject article is an acidic, food-grade, sodium aluminium phosphate in the form of a white, free-flowing, odourless powder. It is a slow reacting leavening phosphate typically used in bakery applications such as frozen doughs, baking powder, cake and other dry baking mixes. It contains &gt;95.0% <math>\text{NaAl}_3\text{H}_{14}(\text{PO}_4)_8 \cdot 4\text{H}_2\text{O}</math> and has CAS No. 10305-76-7. Subject article is packed in 22.68 kg kraft bags.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 28.42 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides. The pertinent Harmonized System (HS) Explanatory Notes (ENS) state that this heading includes double or complex salts. This group covers double or complex salts other than those specifically included elsewhere. The principal double or complex salts classified in this heading include, among others, double or complex phosphates (phosphosalts).</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 2842.90.90 with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</p> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p><b>MARILOU P. MENDOZA</b></p> <p>Chairperson</p> </div> <div style="text-align: center; margin-top: 20px;">  <p>17-00057</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)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 3105.30.00 MFN - 3% ad valorem		17-050	
		3	DATE ISSUED
		MAR 13 2017	

4 DESCRIPTION OF GOOD

“PRAYPHOS™ Diammonium Phosphate (DAP) FG”

Based on the product specification data sheet and process flow chart submitted, subject article is a >96% diammonium phosphate, food grade, with chemical formula,  $(\text{NH}_4)_2\text{HPO}_4$  and CAS No. 7783-28-0, in the form of white, odourless powder. It is produced by reacting ammonia ( $\text{NH}_3$ ) and phosphoric acid ( $\text{H}_3\text{PO}_4$ ). Packed in 25 kg kraft bags, it is used as yeast nutrient in winemaking.

5 REASONS FOR CLASSIFICATION

Heading 31.05 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers ammonium dihydrogenorthophosphate (monoammonium phosphate) and diammonium hydrogenorthophosphate (diammonium phosphate), whether or not pure, and intermixtures thereof, whether or not for use as fertilisers.

In view thereof, subject article is classified under 2012 AHTN subheading 3105.30.00 with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

FOR THE COMMISSION

*MariLou 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	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	AHTN 2835.31.10 MFN.- 7% ad valorem	2	TCC (AR) NO.
				17-052
			3	DATE ISSUED
			MAR 10 2017	

4	DESCRIPTION OF GOOD
<p align="center"><b>“PRAYPHOS™ SODIUM TRIPOLYPHOSPHATE (STPP) FOOD GRADE”</b></p> <p>Based on the product specification data sheet, safety data sheet, and process flow diagram submitted, subject article is a food grade sodium tripolyphosphate in the form of hygroscopic white granules. It has a chemical formula of Na<sub>5</sub>P<sub>3</sub>O<sub>10</sub> (CAS No. 7758-29-4 and E 451). Packed in 20 kg kraft bags, it is used as food/feedstuff additive.</p>	

5	REASONS FOR CLASSIFICATION
<p>Heading 28.35 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, phosphinates (hypophosphites), phosphonates (phosphites) and phosphates. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the most important phosphates and polyphosphates are, among others, sodium triphosphate (Na<sub>5</sub>P<sub>3</sub>O<sub>10</sub>) (pentasodium triphosphate also known as sodium tripolyphosphate), a white crystalline powder; used as a water-softener, as an emulsifier or to preserve foodstuffs.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 2835.31.10, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.</p>	
<p align="right">FOR THE COMMISSION</p> <p align="right"><i>MariLou P. Mendoza</i></p> <p align="right"><b>MARILOU P. MENDOZA</b> Chairperson</p>	
	



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION  
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	<b>2012 AHTN CODE AND RATE/S OF IMPORT DUTY</b>
	AHTN 1108.13.00 MFN - 3% ad valorem

2	<b>TCC (AR) NO.</b>
	17-056
3	<b>DATE ISSUED</b>
	MAR 10 2017

4 DESCRIPTION OF GOOD

“C☆ GEL 30002”

Based on the product specifications, material safety data sheet and production flow chart submitted, subject article is a potato starch in the form of white or slightly yellow powder made from native potatoes. It contains approximately 81 g of carbohydrates and 0.2 g of protein per 100 gram of starch. It is insoluble or partly soluble in water and is used in a number of food applications and manufacturing processes as texturizing agent, film former, water binder, filler and thickener. Subject article is packed in 25 kg polyethylene (PE) bags.

5 REASONS FOR CLASSIFICATION

Heading 11.08 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, starches. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that starches, which chemically are carbohydrates, are contained in the cells of many vegetable products. The most important sources of starch are the cereal grains (e.g., maize (corn), wheat and rice), certain lichens, certain tubers and roots (potato, manioc, arrowroot, etc.) and the pith of the sago palm. Starches are white odourless powders composed of fine grains which crackle when rubbed between the fingers. They are insoluble in cold water, but, if heated in water to above their gelatinisation temperature (about 60 °C for most starches), the grains break up and a starch paste is formed. Starches are commercially processed to give a wide range of products classified under other headings, e.g., modified starch, roasted soluble starch, dextrin, malto-dextrin, dextrose, glucose. They are also used as such in a wide variety of industries, especially the food, paper, paper converting and textile industries.

In view thereof, subject article is classified under 2012 AHTN subheading 1108.13.00 with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

FOR THE COMMISSION

MARILOU P. MENDOZA  
Chairperson



17-00052