

2017-05-034

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Republic of the Philippines
Department of Finance
BUREAU OF CUSTOMS

16 May 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 May 11 to 12, 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	
17-021	"ALUMINUM FINSTOCK BARE"	7607.11.00	MFN – 3% Ad Valorem ACFTA – Zero*	
17-040	"CORETRAN/COTRAN SILICONE RUBBER TAPE (KC73)"	3920.99.90	MFN – 7% Ad Valorem ACFTA – Zero*	
17-095	"SIGNAGEL® ELECTRODE GEL"	3006.70.00	MFN – 1% ad valorem	
17-118	"CHOCOLAT LUXE – ICE CREAM WITH THE TASTE OF BAILEYS® - PETITE"	2105.00.00	MFN – 10% Ad Valorem AANZFTA – Zero	
17-121	"DXN CORDYCEPS COFFEE, 3 IN 1"		IN-QUOTA AHTN 2101.12.90A MFN 30% Ad Valorem ATIGA Zero	OUT-QUOTA 2101.12.90B 45% Ad Valorem Zero
17-065	"DXN GANOZHI™ E HYDRASOFT TONER"	3304.99.90	MFN – 7% Ad Valorem ATIGA - Zero	
17-157	"ZOOM 1.0 E 2.0 MILLING AND MIXING PLANT"	8437.80.59	MFN – 1% Ad Valorem	

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

For your information and guidance and strict compliance.

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

cc: COMMISSIONER OF CUSTOMS



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

12 May 2017

BUREAU OF CUSTOMS
OFFICE OF THE COMMISSIONER
RECEIVED
MAY 15 2017
BY: *Jared* TIME: 12:27

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. 17-021, 17-040, 17-095, 17-118, 17-121, 17-141 and 17-157, together with their respective brochures/technical literature, issued from 11 to 12 May 2017.

Thank you.

Very truly yours,

MariLou P. Mendoza
MARILOU P. MENDOZA
Chairperson

Encl: As stated.

cc: The Secretary
Department of Finance
Manila

#2017-05-1123
REPUBLIC OF THE PHILIPPINES
BUREAU OF CUSTOMS
OFFICE OF THE DEPUTY COMMISSIONER
ASSESSMENT OPERATION COORDINATING GROUP
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BY: *Sunny* DATE: **MAY 15 2017**
TIME: 4:45 PM

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IAS
NAME: *Andrew*
DATE: *5/16/17* 2:20 PM
#2017-05-33
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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 7607.11.00 MFN - 3% ad valorem ACFTA - Zero		17-021
		3	DATE ISSUED
			MAY 11 2017.

4 DESCRIPTION OF GOOD**"ALUMINUM FINSTOCK BARE"**

Based on the information and sample submitted, subject article is a plain aluminum foil sheet having the following specifications:

Alloy-Status	Si	Fe	Cu	Mn	Mg	Cr	Zn	Ti	Al	Thickness	Width
1100 H22	0.95		0.05-0.20	0.50	-	-	0.10	-	99.0	0.10 mm	470 mm/ 508 mm
8011 H22	0.50-0.90	0.6-1.0	0.10	0.20	0.05	0.05	0.10	0.08	balance		

It is available in rolled form and used in the direct production of the fin of the air conditioner radiator or heat exchanger.

5 REASONS FOR CLASSIFICATION

Heading 76.07 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers the products defined in Chapter Note 1 (d), when of a thickness not exceeding 0.2 mm.

In view thereof, subject article is classified under 2012 AHTN subheading 7607.11.00 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".

FOR THE COMMISSION

MARILOU P. MENDOZA
Chairperson



17-00127



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 3920.99.90 MFN - 7% ad valorem ACFTA - Zero	2	TCC (AR) NO.
				17-040
			3	DATE ISSUED
				MAY 12 2017

4	DESCRIPTION OF GOOD
	<p align="center">“CORETRAN/COTRAN SILICONE RUBBER TAPE (KC73)”</p> <p>Based on the product catalog, process flow, and sample submitted, subject article is a self-amalgamating silicone tape, containing dimethyl, silicone rubber, silicone oil, mica powder, colourant and terpenes. It is in the form of a roll of plastic tape wound with clear disposable cellophane liner to prevent self-adhering and measures 25 mm wide x 0.51 mm thick x 9 m long. It is intended to be used for jacketing high voltage solid dielectric cable terminations up to 69 kV located outdoors or in contaminated areas. It is also used as primary electrical insulation for silicone rubber cables with continuous temperature of up to 180 °C and for oil stop applications in transition splices. Subject article is available in grey, yellow, red and green colors.</p>



5	REASONS FOR CLASSIFICATION
	<p>Note 4 to Chapter 40 states that in Note 1 to this Chapter and in heading 40.02, the expression “synthetic rubber” applies to, among others, unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 18 °C and 29 °C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by Note 5 (B) (ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticisers and fillers, is not permitted.</p> <p>Heading 39.20 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers plates, sheets, film, foil and strip of plastics (which are not reinforced, laminated, supported or similarly combined with other materials), other than those of heading 39.18 or 39.19.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 3920.99.90, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.</p>
	<p align="right">FOR THE COMMISSION</p> <p align="right"><i>MariLou P. Mendoza</i></p> <p align="right">MARILOU P. MENDOZA Chairperson</p>
	<p align="center"> 17-00130 </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	2	TCC (AR) NO.
	AHTN 3006.70.00 MFN - 1% ad valorem		17-095
		3	DATE ISSUED
			MAY 11 2017

4	DESCRIPTION OF GOOD
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“SIGNAGEL® ELECTRODE GEL”

Based on the safety and technical data sheets, brochure, and sample submitted, subject article is a highly conductive aqueous gel preparation. It is composed of polymer, humectants, surface active agent, food, drug, and cosmetic (FD&C) color, sodium chloride, preservatives, and reverse osmosis (RO) water. In the form of viscous, clear light green, aqueous gel, it is packed in 60 g and 250 g plastic tubes. Subject article is a standard saline electrode gel, and is used for electrocardiogram (ECG), defibrillation, biofeedback, and electromyography (EMG) applications.

5	REASONS FOR CLASSIFICATION
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Heading 30.06 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers pharmaceutical goods specified in Note 4 to this Chapter. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers, among others, gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments. These preparations usually contain polyhydric alcohols (glycerol, propylene glycol, etc.), water and a thickener. They are generally used as a lubricant between parts of the body during physical examination (e.g., vaginal lubrication) or between the parts of the body and the surgeon's hands, gloves or medical instruments, for medical or veterinary purposes. They are also used as a coupling agent between the body and medical instruments (e.g., electrocardiograph, ultrasound scanner).

In view thereof, subject article is classified under 2012 AHTN subheading 3006.70.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

FOR THE COMMISSION

MARILOU P. MENDOZA
Chairperson



17-00128



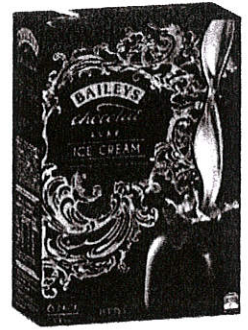
REPUBLIC OF THE PHILIPPINES

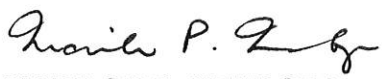


TARIFF COMMISSION

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 2105.00.00 MFN - 10% ad valorem AANZFTA - Zero		17-118
		3	DATE ISSUED
			MAY 12 2017

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“CHOCOLAT LUXE – ICE CREAM WITH THE TASTE OF BAILEYS® - PETITE”</p> <p>Based on the product specifications, production flowchart, and certificate of analysis submitted, subject article is a frozen ice cream on stick dipped in a blend of dark Belgian chocolate with a Baileys liqueur-infused chocolate sauce in the center. It is wrapped in recyclable paper and packed into recyclable cardboard boxes, with six (6) pieces of ice cream stick per box.</p> <div style="text-align: right;">  </div>

5	REASONS FOR CLASSIFICATION
	<p>Heading 21.05 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers ice cream and other edible ice, whether or not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers ice cream, which is usually prepared with a basis of milk or cream, and other edible ice (e.g., sherbet, iced lollipops), whether or not containing cocoa in any proportion.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 2105.00.00, with a Most Favoured Nation (MFN) rate of duty of 10% 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> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p>  MARILOU P. MENDOZA Chairperson </div> <div style="text-align: center; margin-top: 20px;">   17-00131 </div>




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.
		<u>In - Quota</u>	<u>Out- Quota</u>		17-121
	AHTN	2101.12.90A	2101.12.90B	3	DATE ISSUED
MFN	30% ad valorem	45% ad valorem	MAY 11 2017		
ATIGA	Zero	Zero			

4	DESCRIPTION OF GOOD
	<p align="center">“DXN Cordyceps Coffee, 3 in 1”</p> <p>Based on the information and sample submitted, subject article is a coffee mix preparation, in powder form, containing instant coffee powder, non-dairy creamer, sugar, and cordyceps extracts. Subject article is packed in bags containing 20 sachets x 21 g for commercial retail.</p> 

5	REASONS FOR CLASSIFICATION
	<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 subheading 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>  MARILOU P. MENDOZA Chairperson
	 Republic of the Philippines TARIFF COMMISSION  17-00129



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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 3304.99.90 MFN - 7% ad valorem ATIGA - Zero		17-141
		3	DATE ISSUED
			MAY 12 2017

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“DXN GANOZHI™ E HYDRASOFT TONER”</p> <p>Based on the product specifications and sample submitted, subject article is an aqua-milky texture skin toner (liquid) containing fruit extracts such as bilberry, lemon, orange, sugar cane, and sugar maple, and enriched with hydrating agents. Subject article is packed in 120 g plastic bottles. It cleanses and minimizes pores, and penetrates and tones the skin.</p> <div style="text-align: right;">  </div>

5	REASONS FOR CLASSIFICATION
	<p>Heading 33.04 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this part covers, among others, other beauty or make-up preparations and preparations for the care of the skin (other than medicaments), such as: face powders (whether or not compressed), baby powders (including talcum powder, not mixed, not perfumed, put up for retail sale), other powders and grease paints; beauty creams, cold creams, make-up creams, cleansing creams, skin foods (including those containing bees' royal jelly) and skin tonics or body lotions.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 3304.99.90, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.</p> <div style="text-align: right;"> <p>FOR THE COMMISSION</p>  MARILOU P. MENDOZA Chairperson </div> <div style="text-align: center;">  Republic of the Philippines TARIFF COMMISSION  17-00132 </div>



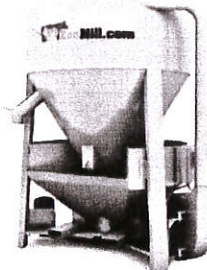
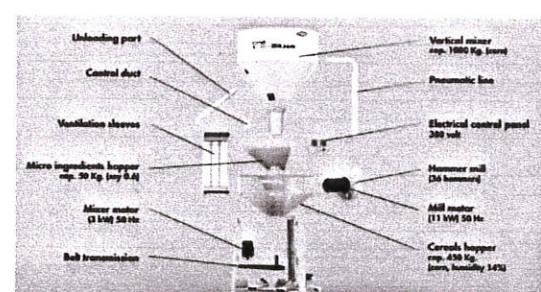
REPUBLIC OF THE PHILIPPINES

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 8437.80.59 MFN - 1% ad valorem		17-157
		3	DATE ISSUED
			MAY 12 2017

4	DESCRIPTION OF GOOD										
	“ZOOM 1.0 E 2.0 MILLING AND MIXING PLANT”										
	<p>Based on the technical information submitted, subject article is an electro-mechanical, semi-automatic system composed of a hammer mill combined with a vertical screw for mixing. The hammer mill is equipped with 36 steel hammers capable of grinding cereals (for example, maize, wheat, oat and barley) by centrifugal force. The mixer enables the simultaneous mixing of cereals and other supplements (for example, concentrates, nucleus, soy, mineral salts and fish meal) during the grinding process. Designed for the milling and mixing of cereals for animal feeds, subject article has the following specifications:</p>										
	<table border="1" style="width: 100%;"> <thead> <tr> <th>Overall dimension (WxH)</th> <th>Net weight</th> <th>Mill motor power</th> <th>Cereals hopper capacity</th> <th>Real mixer capacity</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">2.4 m x 2.2 m</td> <td style="text-align: center;">512 kg</td> <td style="text-align: center;">11 kw</td> <td style="text-align: center;">Approx. 450 kg</td> <td style="text-align: center;">Approx. 1000 kg</td> </tr> </tbody> </table>	Overall dimension (WxH)	Net weight	Mill motor power	Cereals hopper capacity	Real mixer capacity	2.4 m x 2.2 m	512 kg	11 kw	Approx. 450 kg	Approx. 1000 kg
Overall dimension (WxH)	Net weight	Mill motor power	Cereals hopper capacity	Real mixer capacity							
2.4 m x 2.2 m	512 kg	11 kw	Approx. 450 kg	Approx. 1000 kg							
	<div style="display: flex; justify-content: space-around;">   </div>										

5 REASONS FOR CLASSIFICATION

Heading 84.37 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers, among others, grinding or crushing machinery, e.g., grinding mills.

In view thereof, subject article is classified under 2012 AHTN subheading 8437.80.59, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

FOR THE COMMISSION

Mari Lou P. Mendoza
MARILOU P. MENDOZA
Chairperson



17-00133