



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

01 June 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 17 to 25, 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
17-017	"FENTACARE 1227 50C12"	2923.90.00	MFN – 1% Ad Valorem ACFTA – Zero*
17-071	"E03FGY-RS-ASYN/61897471 (HOUSING)"	8538.90.19	MFN – 1% Ad Valorem
17-079	"MALKIST® BBQ FLOSS FLAVOR CRACKERS"	1905.90.20	MFN – 15% ad valorem ATIGA – Zero*
17-084	"FEATHER® MICROTOME BLADE NO. S-35"	8208.90.00	MFN – 1% Ad Valorem AJCEPA – Zero* PJEPA – Zero*
17-108	"TORAXX XD3 DRIED"	1901.90.20	MFN – 1% Ad Valorem
17-135	"BAIC FREEDOM MINITRUCK, SINGLE CAB"	8704.31.29	MFN – 30% Ad Valorem ACFTA – 20% Ad Valorem*
17-143	"RELEFE"	3004.90.59	MFN – 5% Ad Valorem AIFTA – 1% Ad Valorem*
17-144	"LIVRON"	2309.90.20	MFN – 1% Ad Valorem AIFTA – 1% Ad Valorem*
17-147	"JAC S2 SUV"	8703.22.19	MFN – 30% Ad Valorem ACFTA – 20% Ad Valorem*
17-150	"KEYTON EX80 MULTI-PURPOSE VEHICLE (MPV)"	8703.22.19	MFN – 30% Ad Valorem ACFTA – 20% Ad Valorem*
17-171	"MAMA FRANCESCA PARMESAN CHEESE (WHEEL)"	0406.90.00	MFN – 7% Ad Valorem

cont... (page 2)

17-151	"JAC S3 SUV"	8703.23.61	MFN – 30% Ad Valorem ACFTA – 30% Ad Valorem*
17-156	"HYPROMAX HYDROLIZED FEATHERMEAL"	0505.90.90	MFN – 3% Ad Valorem
17-167	"CUCINA ANDOLINA BLUE CHEESE WHEEL"	0406.40.00	MFN – 3% Ad Valorem
17-170	"MAMA FRANCESCA SWISS CHEESE LOAF"	0406.90.00	MFN – 7% Ad Valorem
17-183	"HONEY BEE™ DEODORANT 20C	3307.49.90	MFN – 7% Ad Valorem ATIGA – Zero8

*\*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

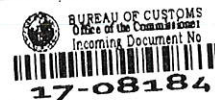
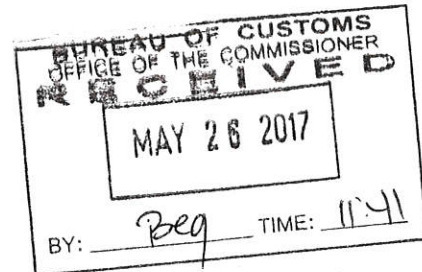
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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

25 May 2017



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

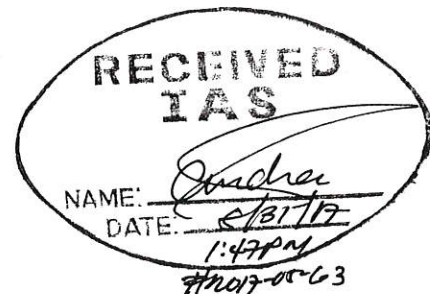
Dear **Commissioner Faeldon**:

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. 17-017, 17-071, 17-079, 17-084, 17-108, 17-135, 17-143, 17-144, 17-147, 17-150, 17-151, 17-156, 17-167, 17-170, 17-171, and 17-183, together with their respective brochures/technical literature, issued from 17 to May 2017.

Thank you.

Very truly yours,

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

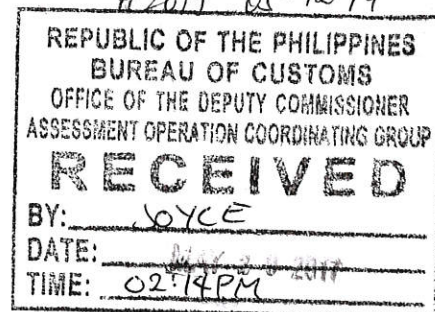


Encl: As stated.

cc: The Secretary  
Department of Finance  
Manila

IAS - 05-31-246

#2017-05-1274





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REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

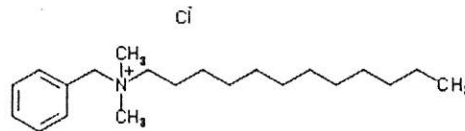
Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<p style="text-align: center;">AHTN 2923.90.00 MFN - 1% ad valorem ACFTA - Zero</p>		17-017	
		3	DATE ISSUED
		MAY 25 2017	

## 4 DESCRIPTION OF GOOD

## "FENTACARE 1227 50C12"

Based on the technical specifications, duly certified product composition, and material safety data sheet submitted, subject article is a colorless to pale yellow liquid, containing benzyldodecyldimethylammonium chloride (CAS No. 139-07-1), water (as solvent), and impurities. It has a pH (10% solution) of 6.0 – 8.0 and it is used in cosmetics, personal care products, metal working fluids, paint additives, and as a surfactant for various applications. Packed in 200 kg plastic drums, subject article has the following chemical structure:



## 5 REASONS FOR CLASSIFICATION

Heading 29.23 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, quaternary ammonium salts and hydroxides. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that quaternary organic ammonium salts contain one tetravalent nitrogen cation  $R^1R^2R^3R^4N^+$  where  $R^1$ ,  $R^2$ ,  $R^3$  and  $R^4$  may be the same or different alkyl or aryl radicals (methyl, ethyl, tolyl etc.). The residuary valence may, however, be filled by other anions (chloride, bromide, iodide, etc.) to give quaternary ammonium salts.

In view thereof, subject article is classified under 2012 AHTN subheading 2923.90.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E".

FOR THE COMMISSION

MARILOU P. MENDOZA

Chairperson



17-00161





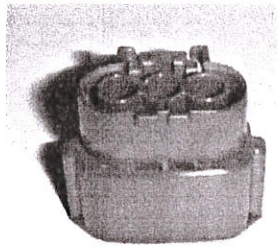
REPUBLIC OF THE PHILIPPINES


## 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 8538.90.19</b> <b>MFN - 1% ad valorem</b>		<b>17-071</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>MAY 24 2017</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“E03FGY-RS-ASYN/61897471 (HOUSING)”</b>
	<p>Based on the material data sheet (MDS) and samples submitted, subject article is a moulded plastic housing for coaxial electrical connector for automotive wiring harness. It is the outer shell within which the electrical connector is contained. This housing serves as an insulation in which the plastic prevents unwanted contact between certain electrical wires and other elements.</p>
	

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 85.38 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading includes, for example, boards for switchboards, generally of plastics or metal, without their instruments, provided they are clearly recognisable as parts of switchboards.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 8538.90.19, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</p>
	<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	 <p>17-00149</p>




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 1905.90.20</b> <b>MFN – 15% ad valorem</b> <b>ATIGA – Zero</b>			<b>17-079</b>
			<b>3</b>	<b>DATE ISSUED</b>
				<b>MAY 25 2017</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“MALKIST® BBQ FLOSS FLAVOR CRACKERS”</b></p> <p>Based on the certificate of product specifications, process flow, certificate of analysis, and sample submitted, subject article is a flavored cracker biscuit made from wheat flour, vegetable oil, sugar, cassava starch, nature identical flavor, salt, leavening agent, milk powder, malt extract, yeast, and vitamin premix. It is packed in 18 g polypropylene plastic wrappers.</p>
	

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 19.05 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that heading includes, among others, biscuits. These are usually made from flour and fat to which may have been added sugar or certain of the substances such as flour, starches, butter or other fats, sugar, milk, cream, eggs, cocoa, chocolate, coffee, honey, fruit, liqueurs, brandy, albumen, cheese, meat, fish, flavourings, yeast or other leavening agents. They are baked for a long time to improve the keeping qualities and are generally put up in closed packages. There are various types of biscuits including savoury and salted biscuits, which usually have a low sucrose content</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 1905.90.20, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem, and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.</p>
	<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	 <p>Republic of the Philippines <b>TARIFF COMMISSION</b></p>  <p>17-00159</p>





AMY

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 8208.90.00</b> <b>MFN - 1% ad valorem</b> <b>AJCEPA – Zero</b> <b>PJEPA – Zero</b>		17-084
		<b>3</b>	<b>DATE ISSUED</b>
			<b>MAY 17 2017</b>

**4 DESCRIPTION OF GOOD**

**“Feather® Microtome Blade No. S-35”**

Based on the information and sample submitted, subject article is a single-use stainless steel microtome blade designed to be mounted in its holder. Measuring 0.254 mm x 8 mm x 80 mm (TxWxL) with 35° edge angle, it is packed in a plastic dispenser holding 50 blades. Subject blade is used for thin sectioning of paraffin-embedded tissue or frozen tissue to make pathological specimens.

**5 REASONS FOR CLASSIFICATION**

Heading 82.08 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers knives and cutting blades, for machines or for mechanical appliances. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading applies to unmounted knives or cutting blades, rectangular, circular or of other shapes, for machines or for mechanical appliances.

In view thereof, subject article is classified under 2012 AHTN subheading 8208.90.00 with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) and Philippines-Japan Economic Partnership Agreement (PJEPA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AJ” and “JP”, respectively.

FOR THE COMMISSION

**MARILOU P. MENDOZA**  
Chairperson







REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

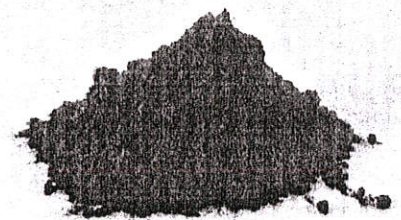
Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>2012 AHTN CODE AND RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 1901.90.20</b>		<b>17-108</b>
	<b>MFN - 1% ad valorem</b>	<b>3</b>	<b>DATE ISSUED</b>
			<b>MAY 24 2017</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
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**“TORAXX XD3 DRIED”**

Based on the product specifications, composition, and safety data sheet submitted, subject article is a dried extract of roasted malted barley, in the form of fine, dark brown, soluble powder. The production process involves hot water extraction of roasted malted barley, ultrafiltration, vacuum evaporation, and spray drying. Subject article is packed in 25 kg bags and is used as a flavouring for bakery products.



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
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Heading 19.01 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, malt extract. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the malt extracts are made by concentrating the solution obtained on macerating malt in water. They remain classified in this heading whether in block or powder form, or as more or less viscous liquids. Malt extracts are mainly employed for the preparation of products of a kind used as infant food or for dietetic or culinary purposes, or for the manufacture of pharmaceutical products. The viscous forms may also be used without further preparation in the baking and textile industries.

In view thereof, subject article is classified under 2012 AHTN subheading 1901.90.20, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

FOR THE COMMISSION

**MARILOU P. MENDOZA**

Chairperson



17-00150





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 8704.31.29 MFN - 30% ad valorem ACFTA - 20% ad valorem		17-135
		<b>3</b>	<b>DATE ISSUED</b>
			<b>MAY 24 2017</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“BAIC FREEDOM MINITRUCK, SINGLE CAB”</b>
	<p>Based on the product specifications submitted, subject article is a completely built-up (CBU), single cab, cargo truck. It is powered by a gasoline engine with cylinder capacity of 1,372 cc. Having a gross vehicle weight of 1,900 kg with overall dimensions of 4,565 mm x 1,528 mm x 1,845 mm (LxWxH), subject article is designed for the transport of goods.</p>
	
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 87.04 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers motor vehicles for the transport of goods. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers in particular, among others, ordinary lorries (trucks) and vans (flat, tarpaulin-covered, closed, etc.); delivery trucks and vans of all kinds.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 8704.31.29 with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem, and ASEAN-China Free Trade Area (ACFTA) rate of duty of 20% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”.</p>
	<p>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	 <p>17-00151</p>





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>	2	<b>TCC (AR) NO.</b>
	AHTN 3004.90.59 MFN – 5% ad valorem AFTA – 1% ad valorem		17-143
		3	<b>DATE ISSUED</b>
			<b>MAY 24 2017</b>

4	<b>DESCRIPTION OF GOOD</b>
	<b>“RELEFE”</b>
	<p>Based on the information submitted, subject article is an antipyretic, analgesic, and anti-inflammatory powder consisting of sodium salicylate and dextrose monohydrate. It is added at a dosage of 1 g per 10 liters of drinking water, 200 g per ton of feed for poultry, or 500 g per ton of feed for swine. Subject article is imported in 1 kg packs and is used to prevent heat stress and regulate the body temperature of swine and poultry.</p>

5	<b>REASONS FOR CLASSIFICATION</b>
	<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 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, among others, in packings for retail sale for therapeutic or prophylactic use. This refers to products 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 3004.90.59, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem, and ASEAN-India Free Trade Area (AFTA) rate of duty of 1% ad valorem, subject to submission of Certificate of Origin (CO) Form “AI”.</p>
	<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	 Republic of the Philippines <b>TARIFF COMMISSION</b>  17-00152



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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 2309.90.20 MFN - 1% ad valorem AIFTA - 1% ad valorem		17-144
		<b>3</b>	<b>DATE ISSUED</b>
			<b>MAY 23 2017</b>

**4 DESCRIPTION OF GOOD****"LIVRON"**

Based on the material composition, and brochure submitted, subject article is a herbal-based powder feed premix. It is composed of *tephrosia purpurea*, *eclipta alba*, *andrographis paniculata*, *terminalia chebula*, *ocimum sanctum*, and *creta preparata* (calcium carbonate) as carrier. With indicated dosage of 1 kg per ton of feed, subject article is used in feeds to promote growth, improve liver functions, and enhance performance of livestock and poultry. It is available in 10 kg paper bags.

**5 REASONS FOR CLASSIFICATION**

Heading 23.09 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (ENS) state that this heading covers sweetened forage and prepared animal feeding stuffs consisting of a mixture of several nutrients designed, among others, to achieve a suitable daily diet by supplementing the basic farm-produced feed with organic or inorganic substances (supplementary feed). The heading also covers, preparations for use in making the complete feeds or supplementary feeds. These preparations, known in trade as "premixes", are, generally speaking, compound compositions consisting of a number of substances (sometimes called additives) the nature and proportions of which vary according to the animal production required. These substances are, among others, those which improve digestion and, more generally, ensure that the animal makes good use of the feeds and safeguard its health: vitamins or provitamins, amino-acids, antibiotics, coccidiostats, trace elements, emulsifiers, flavourings and appetisers, etc.

In view thereof, subject article is classified under 2012 AHTN subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and ASEAN-India Free Trade Area (AIFTA) rate of duty of 1% ad valorem, subject to submission of Certificate of Origin (CO) Form "AI".

FOR THE COMMISSION



17-00148

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






REPUBLIC OF THE PHILIPPINES



## TARIFF COMMISSION

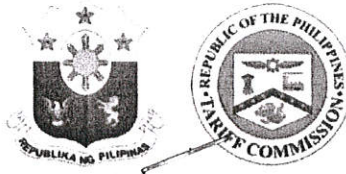
## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>2012 AHTN CODE AND RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8703.22.19</b>		<b>17-147</b>
	<b>MFN - 30% ad valorem</b>	<b>3</b>	<b>DATE ISSUED</b>
	<b>ACFTA - 20% ad valorem</b>		<b>MAY 24 2017</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“JAC S2 SUV”</b>
	<p>Based on the product specifications submitted, subject article is a completely built-up (CBU) sports utility vehicle (SUV). It is powered by a gasoline engine with cylinder capacity of 1,499 cc. Subject article has overall dimensions of 4,135 mm x 1,750 mm x 1,550 mm (LxWxH) and is designed for the transport of up to five (5) persons.</p>
	

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 87.03 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) 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 (ENs) 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, etc.).</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 8703.22.19 with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem, and ASEAN-China Free Trade Area (ACFTA) rate of duty of 20% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”.</p>
	<p>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	 <p>Republic of the Philippines TARIFF COMMISSION</p>  <p>17-00153</p>






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 8703.22.19</b> <b>MFN – 30% ad valorem</b> <b>ACFTA – 20% ad valorem</b>		<b>17-150</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>MAY 24 2017</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>														
	<b>“KEYTON EX80 MULTI-PURPOSE VEHICLE (MPV)”</b>														
	Based on the technical specifications submitted, subject article is a brand new, motorized road vehicle imported completely built-up (CBU). It has the following specifications:														
	<table border="1" style="width: 100%;"> <thead> <tr> <th colspan="2" style="text-align: center;">KEYTON EX80 MPV</th> </tr> </thead> <tbody> <tr> <td style="width: 40%;"><b>Body Type</b></td> <td>Multi-Purpose Vehicle</td> </tr> <tr> <td><b>Engine</b></td> <td>1,500 cc, DVVT Gasoline</td> </tr> <tr> <td><b>Overall Dimension (l x w x h; mm)</b></td> <td>4,397 x 1,730 x 1,764/1,758</td> </tr> <tr> <td><b>Wheel Base (mm)</b></td> <td>2,721</td> </tr> <tr> <td><b>Gross Vehicle Weight (kg)</b></td> <td>1,850</td> </tr> <tr> <td><b>Seating Capacity</b></td> <td>5/7/8</td> </tr> </tbody> </table> <div style="text-align: right; margin-top: 10px;">  </div>	KEYTON EX80 MPV		<b>Body Type</b>	Multi-Purpose Vehicle	<b>Engine</b>	1,500 cc, DVVT Gasoline	<b>Overall Dimension (l x w x h; mm)</b>	4,397 x 1,730 x 1,764/1,758	<b>Wheel Base (mm)</b>	2,721	<b>Gross Vehicle Weight (kg)</b>	1,850	<b>Seating Capacity</b>	5/7/8
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<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 87.03 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) 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 (ENs) state that this heading includes, among others, motor cars (e.g., limousines, taxis, sports cars and racing cars).</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 8703.22.19, with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 20% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”.</p>
	<p>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	  17-00154



2017-05-074 P. 14



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REPUBLIC OF THE PHILIPPINES




TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>2012 AHTN CODE AND RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8703.23.61</b> <b>MFN - 30% ad valorem</b> <b>ACFTA - 30% ad valorem</b>		<b>17-151</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>MAY 25 2017</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“JAC S3 SUV”</b></p> <p>Based on the product specifications submitted, subject article is a completely built-up (CBU) sports utility vehicle (SUV). It is powered by a gasoline engine with cylinder capacity of 1,590 cc. Subject article has overall dimensions of 4,325 mm x 1,765 mm x 1,660 mm (LxWxH) and is designed for the transport of up to five (5) persons.</p> 

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 87.03 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) 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 (ENs) 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, etc.).</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 8703.23.61 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>FOR THE COMMISSION</p>  <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	  <p>17-00162</p>



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 0505.90.90 MFN - 3% ad valorem		17-156
		<b>3</b>	<b>DATE ISSUED</b>
			<b>MAY 25 2017</b>

**4 DESCRIPTION OF GOOD****“HYPROMAX HYDROLYZED FEATHERMEAL”**

Based on the certificate of formula, manufacturing process, certificate of feed product registration from the Bureau of Animal Industry (BAI), and product specifications submitted, subject article is 100% feather meal in the form of brown powder. It is produced by treating chicken feathers with pressure and steam followed by pressing, air-drying, and milling. Available in bulk and in 25 or 50 kg bags, it is used as a source of digestible nutrients for animal feeds.

**5 REASONS FOR CLASSIFICATION**

Heading 05.05 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, powder and waste of feathers or parts of feathers. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the heading also covers powder, meal and waste of feathers or parts of feathers.

In view thereof, subject article is classified under 2012 AHTN subheading 0505.90.90, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

FOR THE COMMISSION

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



17-00160



2017-05-094 P-14



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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 0406.40.00 MFN - 3% ad valorem	2	TCC (AR) NO.
				17-167
			3	DATE ISSUED
			MAY 24 2017	

4	DESCRIPTION OF GOOD
<p align="center"><b>“CUCINA ANDOLINA BLUE CHEESE WHEEL”</b></p> <p>Based on the information submitted, subject article is a white to off-white blue-veined aged cheese in a form of a wheel. It is made from pasteurized cow’s milk, cheese cultures, salt, enzymes, <i>Penicillium roqueforti</i>, natamycin, and powdered cellulose. It is wrapped in a food grade aluminium foil and packed in a vacuum sealed bag.</p> 	

5	REASONS FOR CLASSIFICATION
<p>Heading 04.06 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers cheese and curd. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers all kinds of cheese, viz.: blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 0406.40.00 with a Most Favoured Nation (MFN) rate of duty of 3% 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">17-00155</p>	





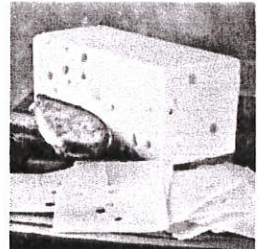


REPUBLIC OF THE PHILIPPINES

## 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 0406.90.00</b>		<b>17-170</b>
	<b>MFN - 7% ad valorem</b>	<b>3</b>	<b>DATE ISSUED</b>
			<b>MAY 24 2017</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“MAMA FRANCESCA SWISS CHEESE LOAF”</b>
	<p>Based on the product specifications submitted, subject article is a cured or ripened cheese loaf with distinctive holes or “eyes”. It has a hard and smooth texture, of creamy white to white color, and with sweet and nutty flavour and aroma. It is made from pasteurized part-skim milk, cheese culture, salt, and enzymes. Available in 2 - 8 lb packs, subject article is vacuum packed in flexible barrier poly-bags and configured into corrugated boxes.</p>
	
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 04.06 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers cheese and curd. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers all kinds of cheese, among others, medium-hard cheese and hard cheese (e.g., Cheddar, Gouda, Gruyère, Parmesan).</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 0406.90.00, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.</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>17-00158</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>
	AHTN 0406.90.00 MFN - 7% ad valorem		17-171
		<b>3</b>	<b>DATE ISSUED</b>
			MAY 24 2017

**4 DESCRIPTION OF GOOD****“MAMA FRANCESCA PARMESAN CHEESE (WHEEL)”**

Based on the product specifications, manufacturing process flowchart, and label submitted, subject article is a parmesan cheese in the form of a wheel. It has a white-yellowish colour, with a slightly nutty, pleasant, and clean flavour, and slightly hard, fine, and granular texture. Packed for retail sale in a coextruded film with nylon skin and polyethylene (PE)-based sealant, subject article is cured for one (1) year before fire branding.

**5 REASONS FOR CLASSIFICATION**

Heading 04.06 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers cheese and curd. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers all kinds of cheese including, among others, medium-hard cheese and hard cheese (e.g., Cheddar, Gouda, Gruyère, Parmesan).

In view thereof, subject article is classified under 2012 AHTN subheading 0406.90.00, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.

FOR THE COMMISSION

**MARILOU P. MENDOZA**  
Chairperson

Republic of the Philippines  
TARIFF COMMISSION



17-00156



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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 3307.49.90</b>		<b>17-183</b>
	<b>MFN - 7% ad valorem</b>	<b>3</b>	<b>DATE ISSUED</b>
	<b>ATIGA - Zero</b>		<b>MAY 24 2017</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“HONEY BEE™ DEODORANT 20C”</b>
	<p>Based on the certificate of chemical composition and material safety data sheet submitted, subject article is a deodoriser in the form of a blue liquid with cherry odor, designed for aircraft toilets. It contains benzalkonium chloride, alcohols (C9-11, ethoxylated), eucalyptus globulus leaf oil, dye, and water. It has a disinfectant property and is used to dispel toilet odors, prevent odor formation, and control odor for long periods of time, among others. Subject article is packed in 25 liter pails.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Note 3 to Chapter 33 states that headings 33.03 to 33.07 apply, <i>inter alia</i>, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.</p> <p>Heading 33.07 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, prepared room deodorisers, whether or not perfumed or having disinfectant properties. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers, among others, prepared room deodorisers, whether or not perfumed or having disinfectant properties. Prepared room deodorisers consist essentially of substances (such as lauryl methacrylate) which act chemically on the odours to be overcome or other substances designed to physically absorb odours by, for example, Van der Waal's bonds. When for retail sale they are generally put up in aerosol cans.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 3307.49.90, 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>
	<p>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	 <p>Republic of the Philippines TARIFF COMMISSION</p>  <p>17-00157</p>