

2019-10-039



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 : 29 October 2019

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 18 October 2019, 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	2019 RATES OF DUTY
19-367	“HAAS-MEINCKE INDIRECT-FIRED CONVECTION OVEN”	8417.20.00	MFN – 7% Ad Valorem
19-419	“SAMSUNG FRONT LOAD WASHER-DRYER, MODEL: WD16J7800KS/TC”	8450.20.00	MFN – 1% Ad Valorem ATIGA – Zero* ACFTA – Zero* AKFTA – Zero*

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

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19-423	“SAMSUNG FLEXWASH WASHING MACHINE, MODEL: WR24M9960KV/TC”	8450.20.00	MFN – 1% Ad Valorem ATIGA – Zero* ACFTA – 5% Ad Valorem* AKFTA – 5% Ad Valorem*
19-434	“SAMSUNG FRONT LOAD WASHER-DRYER, MODEL: WD10K6410OX/TC”	8450.20.00	MFN – 1% Ad Valorem ATIGA – Zero* ACFTA – Zero* AKFTA – Zero*
19-436	“TYPE 2011 DOUGH FEEDER WITH METAL DETECTOR”	8428.39.90	MFN – Zero
19-439	“SHARP 42” LCD PANEL MODULE, MODEL: A3KUKBG1AP”	8529.90.91B	MFN – Zero ATIGA – Zero*
19-441	“VALMER CHOCOLATE SANDWICH”	1905.31.20	MFN – 15% Ad Valorem ATIGA – Zero*
19-447	“TEKCOM ECO FORM 7-PLY AND 10-PLY PHENOLIC BOARD”	4412.31.00	MFN – 15% Ad Valorem ATIGA – Zero*
19-449	“APW WYOTT® COUNTERTOP FULL SIZE 12” x 20” WARMER, MODEL: W-3Vi”	8419.81.10	MFN – Zero

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19-450	“HEAVY-DUTY STAINLESS STEEL EQUIPMENT LEG, MODEL NO: A92-8048- C”	7326.90.99	MFN – 15% Ad Valorem ACFTA – Zero*
19-455	“HEAVY-DUTY STAINLESS STEEL EQUIPMENT LEG, MODEL NO: A95-8048- C”	7326.90.99	MFN – 15% Ad Valorem ACFTA – Zero*
19-456	“NATUFLY-X™ OA”	2309.90.20	MFN – Zero

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

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

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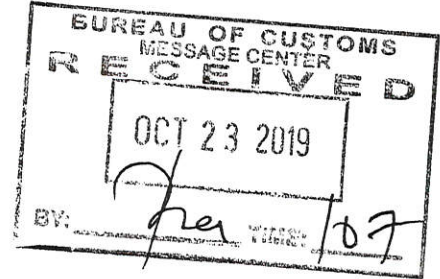
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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 19-120

21 October 2019

COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Port Area, Manila



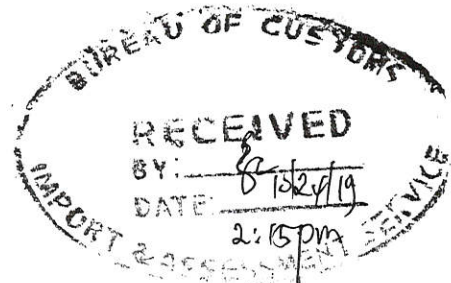
Dear **Commissioner Guerrero**:

Pursuant to the provisions of Section 1603(f) of the *Customs Modernization and Tariff Act* (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (*Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation of Goods*), this Commission is pleased to furnish your good Office with original copies of twelve (12) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 19-367, 19-419, 19-423, 19-434, 19-436, 19-439, 19-441, 19-447, 19-449, 19-450, 19-455, and 19-456, issued by this Commission on 18 October 2019.

Thank you.

Very truly yours,

Mari Lou P. Mendoza
MARILOU P. MENDOZA
Chairperson



Encl: As stated.

cc: *The Secretary*
Department of Finance
Manila



REPUBLIC OF THE PHILIPPINES

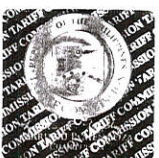

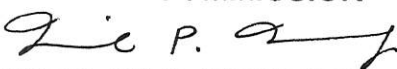
TARIFF COMMISSION

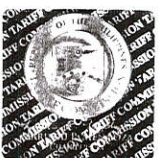
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8417.20.00 MFN – 7% ad valorem		19-367
		3	DATE ISSUED
			OCT 18 2019

4	DESCRIPTION OF GOOD
	“HAAS-MEINCKE INDIRECT-FIRED CONVECTION OVEN”
	<p>Based on the technical information submitted and ocular inspection conducted, subject article is a baking oven-line consisting of a 30-meter indirect-fired convection (IFC) tunnel oven and a 15-meter cooling system. It is equipped with four (4) burners (with liquefied petroleum gas (LPG) heating source), four (4) heat exchangers, air distribution system, damping system, touchscreen electronic control panel, cooling fans (for cooling the baked products prior to packaging), and a steel band conveyor system. The flame from the burners heats up the burner chamber and the tube bundles of the heat exchangers, heating the air in the baking room. The hot air is distributed evenly in the baking room to ensure correct baking temperatures. To be imported semi-knocked down together with its accessories, subject article is designed for the industrial production of baked goods such as cookies, biscuits, and cakes.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.17 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers industrial or laboratory furnaces and ovens, including incinerators, non-electric. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers non-electrical industrial or laboratory type furnaces and ovens, designed for the production of heat in chambers at high or fairly high temperatures by the combustion of fuel (either directly in the chamber or in separate combustion chambers). They are used for the heat treatment (e.g., by roasting, fusion, calcination or decomposition) of various kinds of products which may be placed on the fire-bed, in crucibles, in retorts or on shelves. It also includes steam heated ovens. In certain types (tunnel ovens) the goods to be heat-treated are passed continuously through the oven (e.g., on a conveyor band).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8417.20.00, with a Most Favoured Nation (MFN) rate of duty 7% ad valorem.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	  19-00394
	FOR THE COMMISSION  MARILOU P. MENDOZA Chairperson



19-00394

FOR THE COMMISSION

MARILOU P. MENDOZA

Chairperson

4th Floor West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines

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Website: tariffcommission.gov.ph • Philippine Tariff Finder: finder.tariffcommission.gov.ph • Email Address: info@tariffcommission.gov.ph

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TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8450.20.00 MFN - 1% ad valorem ATIGA - Zero ACFTA - Zero AKFTA - Zero		19-419
		3	DATE ISSUED
			OCT 18 2019

4 DESCRIPTION OF GOOD

“SAMSUNG FRONT LOAD WASHER-DRYER, MODEL: WD16J7800KS/TC”

Based on the brochure submitted, subject article is a fully-automatic front-loading washing machine with the following specifications:

Washing/Spin Capacity (kg)	16.0
Drying Capacity (kg)	9.0
Spin Speed (rpm)	1,100
Net Dimension (WxHxD) (mm)	686 x 990 x 787
Net Weight (kg)	94.6



5 REASONS FOR CLASSIFICATION

Heading 84.50 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers household or laundry-type washing machines, including machines which both wash and dry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers household or laundry-type washing machines (whether or not electric and whatever the weight), which are normally used in the household, commercial laundries, hospitals, etc., to clean linens, finished goods, etc. They usually include paddles or rotating cylinders for keeping the liquid circulating through the contents, or sometimes a device to give high frequency vibrations to the liquid. The heading also covers machines which both wash and dry.

In view thereof, subject article is classified under AHTN 2017 subheading 8450.20.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; and ASEAN Trade in Goods Agreement (ATIGA), ASEAN-China Free Trade Area (ACFTA), and ASEAN-Korea Free Trade Area (AKFTA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “D”, “E”, and “AK”, 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

Lic P. Mendoza
MARILOU P. MENDOZA
Chairperson



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

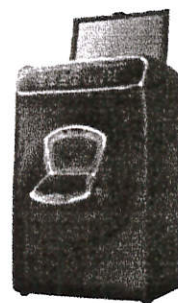
1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8450.20.00 MFN - 1% ad valorem ATIGA - Zero ACFTA - Zero AKFTA - Zero		19-423
		3	DATE ISSUED
			OCT 18 2019

4 DESCRIPTION OF GOOD

“SAMSUNG FLEXWASH WASHING MACHINE, MODEL: WR24M9960KV/TC”

Based on the brochure submitted, subject article is a fully-automatic front- and top-loading washing machine with the following specifications:

Washing Capacity (kg)	Top	3.5
	Front	21.0
Drying Capacity (kg) (front)		12.0
Spin Speed (rpm)		1,100
Net Dimension (WxHxD) (mm)		686 x 1,192 x 864
Net Weight (kg)		140



5 REASONS FOR CLASSIFICATION

Heading 84.50 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers household or laundry-type washing machines, including machines which both wash and dry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers household or laundry-type washing machines (whether or not electric and whatever the weight), which are normally used in the household, commercial laundries, hospitals, etc., to clean linens, finished goods, etc. They usually include paddles or rotating cylinders for keeping the liquid circulating through the contents, or sometimes a device to give high frequency vibrations to the liquid. The heading also covers machines which both wash and dry.

In view thereof, subject article is classified under AHTN 2017 subheading 8450.20.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; and ASEAN Trade in Goods Agreement (ATIGA), ASEAN-China Free Trade Area (ACFTA), and ASEAN-Korea Free Trade Area (AKFTA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “D”, “E”, and “AK”, 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

Mari Lou P. Mendoza
MARILOU P. MENDOZA
 Chairperson



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8450.20.00 MFN - 1% ad valorem ATIGA - Zero ACFTA - Zero AKFTA - Zero		19-434
		3	DATE ISSUED
			OCT 18 2019

4 DESCRIPTION OF GOOD

“SAMSUNG FRONT LOAD WASHER-DRYER, MODEL: WD10K6410OX/TC”

Based on the brochure submitted, subject article is a fully-automatic front-loading washing machine with the following specifications:

Washing/Spin Capacity (kg)	10.5
Drying Capacity (kg)	6.0
Spin Speed (rpm)	1400
Net Dimension (WxHxD) (mm)	600 x 850 x 650
Net Weight (kg)	71



5 REASONS FOR CLASSIFICATION

Heading 84.50 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers household or laundry-type washing machines, including machines which both wash and dry. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers household or laundry-type washing machines (whether or not electric and whatever the weight), which are normally used in the household, commercial laundries, hospitals, etc., to clean linens, finished goods, etc. They usually include paddles or rotating cylinders for keeping the liquid circulating through the contents, or sometimes a device to give high frequency vibrations to the liquid. The heading also covers machines which both wash and dry.

In view thereof, subject article is classified under AHTN 2017 subheading 8450.20.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; and ASEAN Trade in Goods Agreement (ATIGA), ASEAN-China Free Trade Area (ACFTA), and ASEAN-Korea Free Trade Area (AKFTA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “D”, “E”, and “AK”, 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

MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson

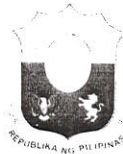


Republic of the Philippines
TARIFF COMMISSION



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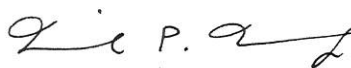
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

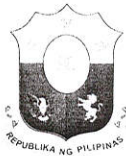
1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8428.39.90 MFN – Zero		19-436
		3	DATE ISSUED
			OCT 18 2019

4	DESCRIPTION OF GOOD										
	“TYPE 2011 DOUGH FEEDER WITH METAL DETECTOR”										
	<p>Based on the brochure and technical specifications submitted, and on the ocular inspection conducted, subject article is an electrically-operated, band-type dough conveyor with metal detector. It is equipped with a photocell which continuously detects and controls the volume of dough to be conveyed and a metal detector which detects any foreign metal object present in the dough. Used in feeding dough to biscuit forming machines (not included in shipment), subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 40%;">Band width (mm)</td> <td>800-1,500</td> </tr> <tr> <td>Max. dough capacity (kg/h)</td> <td>1,760-3,100</td> </tr> <tr> <td>Max. lifting capacity (kg)</td> <td>1,000</td> </tr> <tr> <td>Motor Power (kW)</td> <td>0.37-1.10</td> </tr> <tr> <td>Primary accessories</td> <td>Hydraulic bowl tipper and dough cutter</td> </tr> </table> 	Band width (mm)	800-1,500	Max. dough capacity (kg/h)	1,760-3,100	Max. lifting capacity (kg)	1,000	Motor Power (kW)	0.37-1.10	Primary accessories	Hydraulic bowl tipper and dough cutter
Band width (mm)	800-1,500										
Max. dough capacity (kg/h)	1,760-3,100										
Max. lifting capacity (kg)	1,000										
Motor Power (kW)	0.37-1.10										
Primary accessories	Hydraulic bowl tipper and dough cutter										

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.28 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that with the exception of the lifting and handling machinery of headings 84.25 to 84.27, this heading covers a wide range of machinery for the mechanical handling of materials, goods, etc. (lifting, conveying, loading, unloading, etc.). They remain here even if specialised for a particular industry, for agriculture, metallurgy, etc.</p> <p>The EN further state that conveyors are used for moving goods, usually in a horizontal direction, sometimes over very long distances (in mines, quarries, etc.). They include, among others, conveyors operated by continuously-moving carrying or pushing elements, e.g., bucket, tray or pan type conveyors; scraper or screw conveyors (in which the materials are forced along a trough by a push plate or worm respectively); band, belt, apron, slat, chain, etc., conveyors.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8428.39.90, with a Most Favoured Nation (MFN) rate of duty of zero.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p>  <p>MARILOU P. MENDOZA 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)

1 AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY AHTN 8529.90.91B MFN - Zero ATIGA - Zero	2 TCC (AR) NO. 19-439
	3 DATE ISSUED OCT 18 2019

4 | **DESCRIPTION OF GOOD**

“SHARP 42” LCD PANEL MODULE, MODEL: A3KUKBG1AP”

Based on the technical specifications and sample submitted, subject article is a liquid crystal display (LCD) unit and cabinet assembly of a light-emitting diode (LED) television (TV) set consisting of the following major parts:

Quantity	Part Name	Description
1	Open cell LCD panel	It receives and displays picture information processed by the main unit.
2	Optical sheets	These refract backlight for uniform illumination of the LCD panel.
1	Diffusion plate	This scatters the light evenly on the screen.
1	Reflector sheet	This reflects backlight for better illumination.
3	Backlight LED bars	These provide the light to enable visualization of the picture information on LCD panel.
1	Front cabinet	These house the components/parts of the television.
1	LCD panel chassis	
1	Backlight LED chassis	
1	Rear cabinet	

Subject parts are to be imported as a sub-assembled TV module without a tuner. The module, together with the main control unit (containing the TV tuner), power unit, and other components, will be assembled locally to make a complete LED TV set.

5 | **REASONS FOR CLASSIFICATION**

Heading 85.29 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that subject to the general provisions regarding the classification of parts, this heading covers parts of the apparatus of the four preceding headings.

In view thereof, subject article is classified under AHTN 2017 subheading 8529.90.91B, with a Most Favoured Nation (MFN) rate of duty of zero, and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.

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

FOR THE COMMISSION



Mari Lou P. Mendoza
MARILOU P. MENDOZA
Chairperson

2019-10-039p.11



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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 1905.31.20 MFN - 15% ad valorem ATIGA - Zero		19-441	
		3	DATE ISSUED
		OCT 18 2019	

4	DESCRIPTION OF GOOD
“VALMER CHOCOLATE SANDWICH”	
<p>Based on the certificate of product registration from the Food and Drug Administration (FDA), product label, product composition, technical specifications, and sample submitted, subject article is a chocolate cream-filled biscuit sandwich. More than 50% of the biscuit, by weight, is made of wheat flour, sugar, vegetable oil, and fructose syrup. Other ingredients of the biscuit include leavening agent, whey, caramel colouring, salt, artificial flavor, vanillin, and artificial food color. The chocolate cream filling is made of sugar, vegetable oil, cocoa powder, cocoa mass, whey, emulsifier, and artificial flavor. Subject article is individually-wrapped in metallized plastics with a net weight of 54 grams, then packed in carton boxes containing twelve (12) pieces each.</p>	
	

5	REASONS FOR CLASSIFICATION
<p>Heading 19.05 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, among others, biscuits. There are various types of biscuits including sweet biscuits, which are fine bakers' wares with long-keeping qualities and a base of flour, sugar or other sweetening matter and fat (these ingredients constituting at least 50 % of the product by weight), whether or not containing added salt, almonds, hazelnuts, flavouring, chocolate, coffee, etc. The water content of the finished product must be 12 % or less by weight and the maximum fat content 35 % by weight (fillings and coatings are not to be taken into consideration in determining these contents). Commercial biscuits are not usually filled, but they may sometimes contain a solid or other filling (sugar, vegetable fat, chocolate, etc.). They are almost always industrially manufactured products.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 1905.31.20, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and an ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "D".</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>	
<p>FOR THE COMMISSION</p> <p><i>Handwritten signature</i></p> <p>MARILOU P. MENDOZA Chairperson</p>	
  <p>19-00399</p>	

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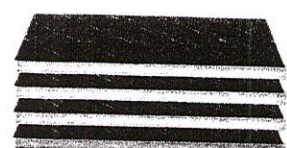
REPUBLIC OF THE PHILIPPINES

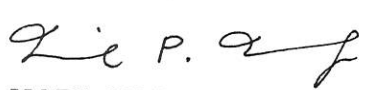
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 4412.31.00 MFN – 15% ad valorem ATIGA – Zero		19-447
		3	DATE ISSUED
			OCT 18 2019

4	DESCRIPTION OF GOOD															
	“TEKCOM ECO FORM 7-PLY AND 10-PLY PHENOLIC BOARD”															
	<p>Based on the brochure, certificate of conformity, and sample submitted, subject articles are 7- and 11-ply film-faced plywood consisting of outer plies of rubber wood and inner plies of acacia, pine, and/or rubber woods. These plies of wood are arranged in alternating grain pattern, then glued and hot-pressed to form a strong bond, while the outer surfaces are coated with phenolic film resulting in a smooth, glossy finish. To be used as formwork in structural concrete construction, subject articles have the following dimensions:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Number of ply</th> <th style="text-align: center;">Thickness per ply (mm)</th> <th style="text-align: center;">Width (mm)</th> <th style="text-align: center;">Length (mm)</th> <th style="text-align: center;">Depth (mm)</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">7</td> <td style="text-align: center;">1.8 ± 0.3</td> <td style="text-align: center;">1,220</td> <td style="text-align: center;">2,440</td> <td style="text-align: center;">12</td> </tr> <tr> <td style="text-align: center;">10</td> <td style="text-align: center;">1.8 ± 0.3</td> <td style="text-align: center;">1,220</td> <td style="text-align: center;">2,440</td> <td style="text-align: center;">18</td> </tr> </tbody> </table> <div style="text-align: right; margin-top: 10px;">  </div>	Number of ply	Thickness per ply (mm)	Width (mm)	Length (mm)	Depth (mm)	7	1.8 ± 0.3	1,220	2,440	12	10	1.8 ± 0.3	1,220	2,440	18
Number of ply	Thickness per ply (mm)	Width (mm)	Length (mm)	Depth (mm)												
7	1.8 ± 0.3	1,220	2,440	12												
10	1.8 ± 0.3	1,220	2,440	18												

5	REASONS FOR CLASSIFICATION
	<p>Heading 44.12 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers plywood, veneered panels and similar laminated wood. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, plywood consisting of three or more sheets of wood glued and pressed one on the other and generally disposed so that the grains of successive layers are at an angle; this gives the panels greater strength and, by compensating shrinkage, reduces warping. Each component sheet is known as a “ply” and plywood is usually formed of an odd number of plies, the middle ply being called the “core”. The products of this heading remain classified herein whether or not they have been worked to form the shapes provided for in respect of the goods of heading 44.09, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular and whether or not they have been worked at the surface, the edge or the end, or coated or covered (e.g., with textile fabric, plastics, paint, paper or metal) or submitted to any other operation, provided these operations do not thereby give such products the essential character of articles of other headings.</p> <p>In view thereof, subject articles are classified under AHTN 2017 subheading 4412.31.00, 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>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> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p>  <p>MARILOU P. MENDOZA Chairperson</p> </div>



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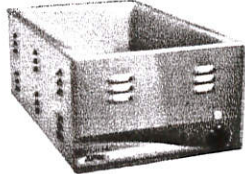
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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY AHTN 8419.81.10 MFN - Zero	2 TCC (AR) NO. 19-449
	3 DATE ISSUED OCT 18 2019

4	DESCRIPTION OF GOOD										
<p>“APW WYOTT® COUNTERTOP FULL SIZE 12” X 20” WARMER, MODEL: W-3Vi”</p> <p>Based on the brochure and technical specifications submitted, subject article is an electrically-operated countertop food warmer consisting of an insulated stainless steel housing, thermostat, and heating element. It is designed for maintaining hot food at serving temperature in restaurants, cafeterias, canteens and other similar commercial establishments. Subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 30%;">Capacity (L)</td> <td>21</td> </tr> <tr> <td>Operations</td> <td>Ego Infinite and thermostat controls</td> </tr> <tr> <td>Electrical Specification</td> <td>120 V, 10 A or 208-277 V, 5.8-4.3 A</td> </tr> <tr> <td>Overall Dimension (H x W x D) (cm)</td> <td>24.7 x 35.7 x 56.1</td> </tr> <tr> <td>Shipping Weight (kg)</td> <td>10.9</td> </tr> </table> <div style="text-align: right; margin-top: 10px;">  </div>		Capacity (L)	21	Operations	Ego Infinite and thermostat controls	Electrical Specification	120 V, 10 A or 208-277 V, 5.8-4.3 A	Overall Dimension (H x W x D) (cm)	24.7 x 35.7 x 56.1	Shipping Weight (kg)	10.9
Capacity (L)	21										
Operations	Ego Infinite and thermostat controls										
Electrical Specification	120 V, 10 A or 208-277 V, 5.8-4.3 A										
Overall Dimension (H x W x D) (cm)	24.7 x 35.7 x 56.1										
Shipping Weight (kg)	10.9										

5	REASONS FOR CLASSIFICATION
<p>Heading 84.19 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, specialised heating or cooking apparatus which are not normally used in the household (e.g., counter-type coffee percolators, tea or milk urns, steam kettles, etc., used in restaurants, canteens, etc.; steam-heated cookers, hot-plates, warming cupboards, drying cabinets, etc.; deep-fat friers).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8419.81.10, with a Most Favoured Nation (MFN) rate of duty of zero.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p> <p><i>M. P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p> </div>	



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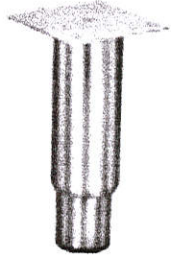
REPUBLIC OF THE PHILIPPINES


TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	AHTN 7326.90.99 MFN - 15% ad valorem ACFTA - Zero	2	TCC (AR) NO.
				19-450
			3	DATE ISSUED
			OCT 18 2019	

4	DESCRIPTION OF GOOD								
<p>“HEAVY-DUTY STAINLESS STEEL EQUIPMENT LEG, MODEL NO: A92-8048-C”</p> <p>Based on the technical specifications submitted, subject article is an equipment leg made from stainless steel, with satin finish. Subject article comes with a welded square mounting plate for easy mounting under its corresponding compatible equipment. Fitted with a non-marking black nylon toe, subject article has the following specifications:</p> <table border="1"> <tr> <td>Foot type</td> <td>Round with black thermoplastic glide</td> </tr> <tr> <td>Adjustment range</td> <td>3 inches</td> </tr> <tr> <td>Height / Diameter</td> <td>6 inches / 2 inches</td> </tr> <tr> <td>Static Load Rating</td> <td>900 kg</td> </tr> </table> 		Foot type	Round with black thermoplastic glide	Adjustment range	3 inches	Height / Diameter	6 inches / 2 inches	Static Load Rating	900 kg
Foot type	Round with black thermoplastic glide								
Adjustment range	3 inches								
Height / Diameter	6 inches / 2 inches								
Static Load Rating	900 kg								

5	REASONS FOR CLASSIFICATION
<p>Heading 73.26 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers other articles of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers all iron or steel articles obtained by forging or punching, by cutting or stamping or by other processes such as folding, assembling, welding, turning, milling or perforating other than articles included in the preceding headings of this Chapter or covered by Note 1 to Section XV or included in Chapter 82 or 83 or more specifically covered elsewhere in the Nomenclature.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 7326.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>Lie P. Mendoza</i></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p> <div style="display: flex; justify-content: space-between; align-items: center;">  <div style="text-align: center;">  <p>19-00402</p> </div> </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 AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY AHTN 7326.90.99 MFN - 15% ad valorem ACFTA - Zero	2 TCC (AR) NO.
	19-455
	3 DATE ISSUED
	OCT 18 2019

4 | **DESCRIPTION OF GOOD**

“HEAVY-DUTY STAINLESS STEEL EQUIPMENT LEG, MODEL NO: A95-8048-C”

Based on the technical specifications submitted, subject article is an equipment leg made from stainless steel, with satin finish. Subject article comes with a protruding threaded stud for easy mounting under its corresponding compatible equipment. Fitted with a non-marking black nylon toe, subject article has the following specifications:



Foot type	Round with black thermoplastic glide
Adjustment range	3 inches
Height / Diameter	6 inches / 2 inches
Static Load Rating	900 kg

5 | **REASONS FOR CLASSIFICATION**

Heading 73.26 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers other articles of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers all iron or steel articles obtained by forging or punching, by cutting or stamping or by other processes such as folding, assembling, welding, turning, milling or perforating other than articles included in the preceding headings of this Chapter or covered by Note 1 to Section XV or included in Chapter 82 or 83 or more specifically covered elsewhere in the Nomenclature.

In view thereof, subject article is classified under AHTN 2017 subheading 7326.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.

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

FOR THE COMMISSION

Mari Lou P. Mendoza

MARILOU P. MENDOZA
Chairperson



19-00403

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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 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20 MFN - Zero		19-456
		3	DATE ISSUED
			OCT 18 2019

4 DESCRIPTION OF GOOD

“NATUFLY-X™ OA”

Based on the certificate of product registration from the Bureau of Animal Industry (BAI), certificate of formulation, product specifications, safety data sheet, method of manufacture, product labels, and sample submitted, subject article is a feed premix in the form of an off-white to gray free-flowing powder. It is produced by blending diatomaceous earth, sucrose, Mojave yucca (*Yucca schidigera*) extract, dried *Bacillus subtilis* fermentation product, and natural flavor. Packed in 5-kg, 10-kg, and 25-kg bags, subject article is added to poultry feeds at a rate of 1 kg to 2 kg per ton of finished feed to optimize animal performance.

5 REASONS FOR CLASSIFICATION

Heading 23.09 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers preparations of kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, among others, 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 include 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 AHTN 2017 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero.

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

M. P. Mendoza

MARILOU P. MENDOZA
Chairperson

