

2019-11-006



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

MASTER COPY

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 : 11 November 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 – 04 November 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
19-329	"POLYSPEAR AS50"	2833.22.10	Export Duty – Zero
19-336	"OPT ADJUSTMENT ASSY (NEW), MODELS: Nepal10-UG and Ivy-UG"	8528.62.00	MFN – Zero ACFTA – Zero*

2019-11-006 p.2



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

MANILA 1099

MASTER COPY
lmm

19-401	“WASHING MACHINE KIT 2 – CABINET ASSEMBLY, PARTCODE: CCAB-A113PLA0”	8450.90.20	MFN – 3% Ad Valorem ACFTA – Zero*
19-430	“SAMSUNG FRONT LOAD WASHER WITH ADD WASH, MODEL: WD75K5410OW/TC”	8450.11.90	MFN – 10% Ad Valorem ACFTA – 5% Ad Valorem* AKFTA – 5% Ad Valorem* ATIGA – Zero*
19-445	“VELCON® COALESCER CARTRIDGES”	8421.99.99B	MFN – 1% Ad Valorem
19-451	“ECO KITCHEN COMMERCIAL DOUBLE HOB INDUCTION TABLE PAN TOPS, MODELS: IND-10PP-3500*2V AND IND-10PPH-5000*2V”	8514.40.00	MFN – Zero ACFTA – Zero*
19-452	“ECO KITCHEN COMMERCIAL SINGLE HOB INDUCTION TABLE PAN TOPS”	8514.40.00	MFN – Zero ACFTA – Zero*
19-453	“ECO KITCHEN COMMERCIAL INDUCTION GENERATORS: BUILT-IN MINI SINGLE BURNER WOK TYPE”	8514.40.00	MFN – Zero ACFTA – Zero*
19-454	“ECO KITCHEN COMMERCIAL INDUCTION GENERATOR: BUILT-IN MINI SINGLE BURNER, MODEL: IND-Z1-P3.5”	8514.40.00	MFN – Zero ACFTA – Zero*

2019-11-006
p.3



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

MASTER COPY
hmm

19-457	"GUMMI CANDY TRAY (PLASTIC)"	3923.90.90	MFN – 15% Ad Valorem ACFTA – 15% Ad Valorem*
19-462	"MEVA EcoAs FORMWORK"	8480.60.00	MFN – 1% Ad Valorem
19-463	"WUZHENG LIGHT TRUCK, MODEL: A1H62K1DE01"	8704.21.29	MFN – 30% Ad Valorem ACFTA – 5% Ad Valorem*

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

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

2019-11-006 p. 4

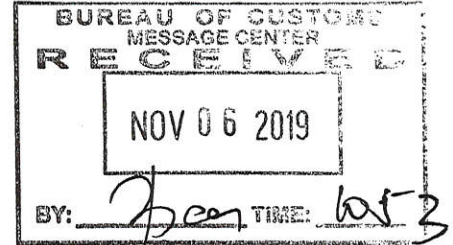


MASTER COPY *hmb*

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 19-121

04 November 2019



COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Port Area, Manila



BOC-09-08405

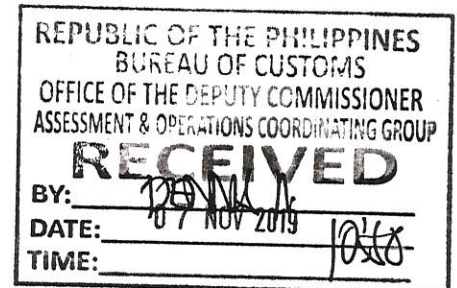
Dear **Commissioner Guerrero**:

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. 19-329, 19-336, 19-401, 19-430, 19-445, 19-451, 19-452, 19-453, 19-454, 19-457, 19-462, and 19-463, issued by this Commission from 18 October to 04 November 2019.

Thank you.

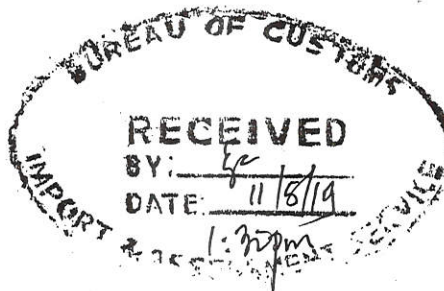
Very truly yours,

MariLou P. Mendoza
MARILOU P. MENDOZA
Chairperson

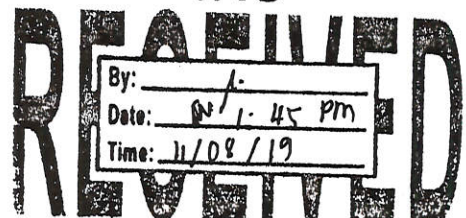


Encl: As stated.

cc: The Secretary
Department of Finance
Manila



OFFICE OF THE DIRECTOR
IAS



2019-11-006 p.5



MASTER COPY *hmm*

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 EXPORT DUTY AHTN 2833.22.10 Export Duty - Zero	2 TCC (AR) NO.
	19-329
	3 DATE ISSUED
	OCT 25 2019

4 | DESCRIPTION OF GOOD

“POLYSPEAR AS50”

Based on the product information sheet, certificate of analysis, raw material certification, safety data sheet, and sample submitted, subject article is commercial-grade aluminium sulphate, sourced from bauxite, in the form of a white powder. It has an iron content of less than 0.005% by weight. It works as a sludge dewatering agent and is used as a coagulant for industrial and sanitary wastewater treatment. Packed in 25-kg sacks, subject article is to be diluted with water or applied directly into the wastewater system facility.

5 | REASONS FOR CLASSIFICATION

Note 1(a) to Chapter 28 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that except where the context otherwise requires, the headings of this Chapter apply only to separate chemical elements and separate chemically defined compounds, whether or not containing impurities.

Heading 28.33 of the AHTN 2017 covers, among others, sulphates. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, aluminium sulphates. Aluminium sulphate (Al₂(SO₄)₃) is obtained by treating bauxite, or natural aluminium silicates, with sulphuric acid; the impurities are mainly iron compounds. In the hydrated state (with 18 H₂O) it appears in white crystals, soluble in water, which can either be crumbly and easily scratched with a fingernail or hard and brittle, according to the degree of concentration of the solution employed; on gentle heating it melts in its water of crystallisation, giving finally the anhydrous sulphate. Used in dyeing as a mordant; in tanning for preserving hides and for alum tanning; in paper-making as a size for paper pulp; in the dyestuffs industry for making lakes, methylene blue or other thiazode dyestuffs. Used also for clarifying tallow, purifying industrial water, in fire extinguishers, etc.

The Supplementary Explanatory Notes to the AHTN 2017 state that commercial grade aluminium sulphate contains a maximum of 0.5% iron by weight and is made directly from bauxite. It is used in the paper industry, for the clarification of processed industrial water, as a mordant for dyes, etc.



2019-11-006 p.5 A

MASTER COPY
hmr

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

2	TCC (AR) NO.
	19-329

In view thereof, subject article is classified under AHTN 2017 subheading 2833.22.10.

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

2019-11-006 p 6



MASTER COPY *bmb*

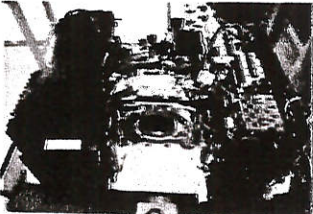
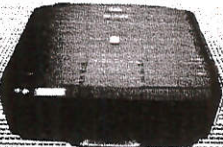

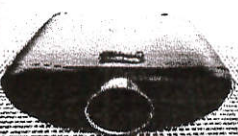
REPUBLIC OF THE PHILIPPINES




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 8528.62.00 MFN – Zero ACFTA – Zero		19-336
		3	DATE ISSUED
			OCT 18 2019

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“OPT ADJUSTMENT ASSY (NEW), MODELS: Nepal10-UG and Ivy-UG”</p> <p>Based on the technical information submitted, subject articles are optical adjustment assemblies for liquid crystal display (LCD) projectors, consisting of a lower case, optical engine assembly, power supply, lamp/laser source module, and fan. These components are preassembled and optically-adjusted prior to importation, to avoid deformation resulting in “shadow” images during use. Subject articles are to be assembled together with the other parts of the projector, such as the main board, light valve connection (LVCN) board, wireless transmitter, electrical cables, front and upper cases, and covers, to produce the complete computer projector units.</p> <div style="display: flex; justify-content: space-around; align-items: center;"> <div style="text-align: center;">  <p>(Model: Nepal10-UG)</p> </div> <div style="text-align: center;">  <p>(Finished product)</p> </div> <div style="text-align: center;">  <p>(Model: Ivy-UG)</p> </div> <div style="text-align: center;">  <p>(Finished product)</p> </div> </div>

5	REASONS FOR CLASSIFICATION
	<p>Heading 85.28 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, monitors and projectors, not incorporating television reception apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that projectors enable the image normally reproduced on the screen of a television receiver or of a monitor to be projected on an external surface. They may be based on CRT or flat panel (e.g., DMD, LCD, plasma) technology.</p> <p>In view thereof, subject articles, being essentially complete projectors designed for use with automatic data processing machines, are classified under AHTN 2017 subheading 8528.62.00, with a Most Favoured Nation (MFN) rate of duty of zero 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> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p>  <p>MARILOU P. MENDOZA Chairperson</p> </div> <div style="display: flex; justify-content: space-between; margin-top: 20px;"> <div style="text-align: center;">  </div> <div style="text-align: center;">  <p>19-00393</p> </div> </div>

2019-11-006 p. 7



MASTER COPY *hmb*

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	<p style="text-align: center;">AHTN 8450.90.20 MFN - 3% ad valorem ACFTA - Zero</p>	2	TCC (AR) NO.
				19-401
			3	DATE ISSUED
			NOV 04 2019	

4 DESCRIPTION OF GOOD

**“WASHING MACHINE KIT 2 - CABINET ASSEMBLY,
PARTCODE: CCAB-A113PLA0”**

Based on the technical specifications and parts list submitted, and sample shown, subject article is a cabinet and tub assembly of a washing machine consisting essentially of the body frame, inner and outer tub assemblies, drain motor, drain valve assembly, overflow hose, pulsator, clutch assembly, and other inner parts. The top cover (with control panel), motor, power cord, and other parts are to be incorporated to subject article to manufacture a 6-kg fully-automatic top-loading washing machine.

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 subject to the general provisions regarding the classification of parts, the heading also covers parts of the machines of this heading.

In view thereof, subject article is classified under AHTN 2017 subheading 8450.90.20, 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) Forms “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

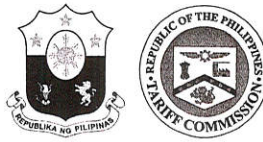
Mari Lou P. Mendoza

MARILOU P. MENDOZA
Chairperson



19-00411





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 8450.11.90 MFN - 10% ad valorem ACFTA - 5% ad valorem AKFTA - 5% ad valorem ATIGA - Zero		19-430
		3	DATE ISSUED
			NOV 04 2019

4	DESCRIPTION OF GOOD										
	<p>“SAMSUNG FRONT LOAD WASHER WITH ADD WASH, MODEL: WD75K5410OW/TC”</p> <p>Based on the brochure submitted, subject article is a fully-automatic front-loading washing machine with a door-within-a-door feature for adding more clothes during the wash cycle. It has the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>Washing/Spin Capacity (kg)</td> <td style="text-align: center;">7.5</td> </tr> <tr> <td>Drying Capacity (kg)</td> <td style="text-align: center;">5.0</td> </tr> <tr> <td>Spin Speed (rpm)</td> <td style="text-align: center;">1400</td> </tr> <tr> <td>Net Dimension (WxHxD) (mm)</td> <td style="text-align: center;">600 x 850 x 550</td> </tr> <tr> <td>Net Weight (kg)</td> <td style="text-align: center;">66</td> </tr> </table>	Washing/Spin Capacity (kg)	7.5	Drying Capacity (kg)	5.0	Spin Speed (rpm)	1400	Net Dimension (WxHxD) (mm)	600 x 850 x 550	Net Weight (kg)	66
Washing/Spin Capacity (kg)	7.5										
Drying Capacity (kg)	5.0										
Spin Speed (rpm)	1400										
Net Dimension (WxHxD) (mm)	600 x 850 x 550										
Net Weight (kg)	66										

5	REASONS FOR CLASSIFICATION
	<p>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.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8450.11.90, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; ASEAN-China Free Trade Area (ACFTA) and ASEAN-Korea Free Trade Area (AKFTA) rates of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Forms “E”, and “AK”, 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>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>MariLou P. Mendoza</i></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p> <div style="display: flex; justify-content: space-around; align-items: center;"> <div style="text-align: center;"> <p>Republic of the Philippines TARIFF COMMISSION</p> <p>19-00412</p> </div> </div>



2019-11-006 p.9

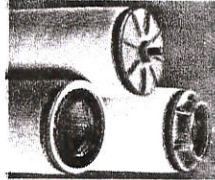





MASTER COPY *hmt*

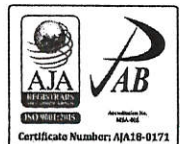
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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 8421.99.99B MFN - 1% ad valorem	2 TCC (AR) NO. 19-445
	3 DATE ISSUED NOV 04 2019

4 DESCRIPTION OF GOOD								
“VELCON® COALESCER CARTRIDGES”								
<p>Based on the technical specifications submitted, subject articles are cylindrical cartridges incorporating layers of fiberglass media impregnated with phenolic resin. These are designed with threaded base or open ends for incorporation into stationary filtering equipment. These are used primarily to coalesce (combine) emulsified water and remove (filter) particles from hydrocarbon fluids, such as aviation jet fuel and other types of fuel, and process streams in refineries and petrochemical plants. Available in all-fiberglass and combination fiberglass and pleated media options, subject articles have the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>Nominal micron rating</td> <td style="text-align: center;">0.3 – 25</td> </tr> <tr> <td>Maximum working pressure (psi)</td> <td style="text-align: center;">75</td> </tr> <tr> <td>Diameter (in)</td> <td style="text-align: center;">2 – 6</td> </tr> <tr> <td>Length (in)</td> <td style="text-align: center;">8 – 56</td> </tr> </table> 	Nominal micron rating	0.3 – 25	Maximum working pressure (psi)	75	Diameter (in)	2 – 6	Length (in)	8 – 56
Nominal micron rating	0.3 – 25							
Maximum working pressure (psi)	75							
Diameter (in)	2 – 6							
Length (in)	8 – 56							

5 REASONS FOR CLASSIFICATION
<p>Heading 84.21 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, filtering or purifying machinery and apparatus for liquids or gases. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, filtering or purifying machinery and apparatus for liquids or gases, other than, e.g., filter funnels, milk strainers, strainers for filtering paints (generally Chapter 73). Subject to the general provisions regarding the classification of parts, the heading also covers parts of the machines of this heading.</p> <p>In view thereof, subject articles are classified under AHTN 2017 subheading 8421.99.99B, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p>  <p>MARILOU P. MENDOZA Chairperson</p> </div> <div style="display: flex; justify-content: space-around; margin-top: 20px;">  <div style="text-align: center;">  <p>19-00413</p> </div> </div>






mrb

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 8514.40.00 MFN – Zero ACFTA – Zero		19-451
		3	DATE ISSUED
			OCT 25 2019

4	DESCRIPTION OF GOOD		
	“ECO KITCHEN COMMERCIAL DOUBLE HOB INDUCTION TABLE PAN TOPS, MODELS: IND-10PP-3500*2V AND IND-10PPH-5000*2V”		
	<p>Based on the brochure and technical specifications submitted, subject articles are table-top, double hob induction cookers with two (2) control knobs for independent operation. These cookers are designed for heating and cooking large quantities of food through magnetic induction using compatible cookware, in restaurants, cafeterias, canteens and other similar commercial establishments. Subject articles have the following specifications:</p>		
	Model	IND-10PP-3500*2V	IND-10PPH 5000*2V
	Power Requirements	3N~400 V AC, 50/60 Hz	3N~400 V AC, 50/60 Hz
	Power Consumption (W)	7,000 (max)	10,000 (max)
	Weight (kg)	21	23
	Dimension (WxLxH) (mm)	360 x 700 x 185	360 x 700 x 185
			
5	REASONS FOR CLASSIFICATION		
	<p>Heading 85.14 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a number of industrial or laboratory type electro-thermic machines, apparatus and appliances in which the heat is obtained electrically (e.g., by the heating effect of a current in a conductor; from an electric arc). The heading also includes electric induction or dielectric heating equipment (for example, microwave equipment), even if not in the form of a furnace or oven. This equipment (used mainly for the heat treatment of small articles) consists essentially of electrical equipment for producing high-frequency oscillations, mounted together with the appropriate plates or coils, often of special design for the particular articles to be treated.</p>		

2019- 11-006 p-11

MASTER COPY

hmm

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

2	TCC (AR) NO.
19-451	

In view thereof, subject articles are classified under AHTN 2017 subheading 8514.40.00, with a Most Favoured Nation (MFN) rate of duty of zero 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

2019-11-006 p.12


MASTER COPY
mm

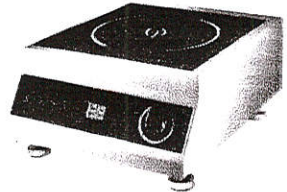
REPUBLIC OF THE PHILIPPINES



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 8514.40.00		19-452
	MFN - Zero	3	DATE ISSUED
	ACFTA - Zero		NOV 04 2019

4	DESCRIPTION OF GOOD																			
	<p style="text-align: center;">“ECO KITCHEN COMMERCIAL SINGLE HOB INDUCTION TABLE PAN TOPS”</p> <p>Based on the technical specifications submitted, subject articles are induction hobs designed with glass-ceramic top surfaces. These are equipped with a knob for power switch control, a light-emitting diode (LED) lamp for error warning, sensors for automatic pan detection and power adjustment, and a cooling fan. Designed for commercial cooking applications, such as in restaurants and fast food establishments, subject articles have the following specifications:</p>																			
	<table border="1"> <thead> <tr> <th>Model</th> <th>IND-10P-3500</th> <th>IND-10PH-5000</th> </tr> </thead> <tbody> <tr> <td>Minimum functional pan diameter (mm)</td> <td style="text-align: center;">120</td> <td style="text-align: center;">120</td> </tr> <tr> <td>Power requirements</td> <td style="text-align: center;">230 V AC, 50/60 Hz</td> <td style="text-align: center;">3N~400 V AC, 50/60 Hz</td> </tr> <tr> <td>Power consumption (max) (W)</td> <td style="text-align: center;">3,500</td> <td style="text-align: center;">5,000</td> </tr> <tr> <td>Dimension (LxWxH) (mm)</td> <td style="text-align: center;">360 x 440 x 185</td> <td style="text-align: center;">360 x 440 x 185</td> </tr> <tr> <td>Weight (kg)</td> <td style="text-align: center;">11</td> <td style="text-align: center;">13</td> </tr> </tbody> </table>	Model	IND-10P-3500	IND-10PH-5000	Minimum functional pan diameter (mm)	120	120	Power requirements	230 V AC, 50/60 Hz	3N~400 V AC, 50/60 Hz	Power consumption (max) (W)	3,500	5,000	Dimension (LxWxH) (mm)	360 x 440 x 185	360 x 440 x 185	Weight (kg)	11	13	
Model	IND-10P-3500	IND-10PH-5000																		
Minimum functional pan diameter (mm)	120	120																		
Power requirements	230 V AC, 50/60 Hz	3N~400 V AC, 50/60 Hz																		
Power consumption (max) (W)	3,500	5,000																		
Dimension (LxWxH) (mm)	360 x 440 x 185	360 x 440 x 185																		
Weight (kg)	11	13																		

5	REASONS FOR CLASSIFICATION
	<p>Heading 85.14 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a number of industrial or laboratory type electro-thermic machines, apparatus and appliances in which the heat is obtained electrically (e.g., by the heating effect of a current in a conductor; from an electric arc). The heading also includes electric induction or dielectric heating equipment, even if not in the form of a furnace or oven. This equipment consists essentially of electrical equipment for producing high-frequency oscillations, mounted together with the appropriate plates or coils, often of special design for the particular articles to be treated.</p> <p>In view thereof, subject articles are classified under AHTN 2017 subheading 8514.40.00, with a Most Favoured Nation (MFN) rate of duty of zero 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>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	  19-00415



2019-11-006 p.13



MASTER COPY *mmr*

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

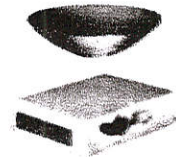
1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8514.40.00		19-453
	MFN - Zero	3	DATE ISSUED
	ACFTA - Zero		NOV 04 2019

4 DESCRIPTION OF GOOD

**“ECO KITCHEN COMMERCIAL INDUCTION GENERATORS:
BUILT-IN MINI SINGLE BURNER WOK TYPE”**

Based on the technical specifications submitted, subject articles are induction hobs designed with glass-ceramic top surfaces. These are equipped with a knob for power switch control, a light-emitting diode (LED) lamp for error warning, sensors for automatic pan detection and power adjustment, and a cooling fan. Designed for commercial cooking applications, such as in restaurants and fast food establishments, subject articles have the following specifications:

Model	IND-31W-3500S	IND-31WH-5000S
Power requirements	220-240 V AC, 50/60 Hz	3N~400 V AC, 50/60 Hz
Power consumption (max) (W)	3,500	5,000
Dimension (LxWxH) (mm)	320 x 260 x 90	320 x 260 x 90
Weight (kg)	8.5	9



5 REASONS FOR CLASSIFICATION

Heading 85.14 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a number of industrial or laboratory type electro-thermic machines, apparatus and appliances in which the heat is obtained electrically (e.g., by the heating effect of a current in a conductor; from an electric arc). The heading also includes electric induction or dielectric heating equipment, even if not in the form of a furnace or oven. This equipment consists essentially of electrical equipment for producing high-frequency oscillations, mounted together with the appropriate plates or coils, often of special design for the particular articles to be treated.

In view thereof, subject articles are classified under AHTN 2017 subheading 8514.40.00, with a Most Favoured Nation (MFN) rate of duty of zero 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

MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson



19-00414



2019-11-006 p.14



MASTER COPY *mmo*

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 8514.40.00 MFN - Zero ACFTA - Zero		19-454
		3	DATE ISSUED
			NOV 04 2019

4 DESCRIPTION OF GOOD

“ECO KITCHEN COMMERCIAL INDUCTION GENERATOR: BUILT-IN MINI SINGLE BURNER, MODEL: IND-Z1-P3.5”

Based on the technical specifications submitted, subject article is an induction hob designed with glass-ceramic top surface. It is equipped with a knob for power switch control, a light-emitting diode (LED) lamp for error warning, sensors for automatic pan detection and power adjustment, and a cooling fan. Designed for built-in installation in commercial cooking applications, such as in restaurants and fast food establishments, subject article has the following specifications:

Minimum functional pan diameter (mm)	120
Power requirements	220-240 V AC, 50/60 Hz
Power consumption (max) (W)	3,500
Dimension (LxWxH) (mm)	300 x 300 x 160
Weight (kg)	7.5



5 REASONS FOR CLASSIFICATION

Heading 85.14 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a number of industrial or laboratory type electro-thermic machines, apparatus and appliances in which the heat is obtained electrically (e.g., by the heating effect of a current in a conductor; from an electric arc). The heading also includes electric induction or dielectric heating equipment, even if not in the form of a furnace or oven. This equipment consists essentially of electrical equipment for producing high-frequency oscillations, mounted together with the appropriate plates or coils, often of special design for the particular articles to be treated.

In view thereof, subject article is classified under AHTN 2017 subheading 8514.40.00, with a Most Favoured Nation (MFN) rate of duty of zero 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

MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson



2019-11-006 p.15



MASTER COPY *mmt*

REPUBLIC OF THE PHILIPPINES

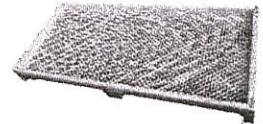
TARIFF COMMISSION

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 3923.90.90 MFN - 15% ad valorem ACFTA - 15% ad valorem		19-457
		3	DATE ISSUED
			OCT 24 2019

4	DESCRIPTION OF GOOD
	“GUMMI CANDY TRAY (PLASTIC)”
	<p>Based on the technical specifications and sample submitted, subject article is a stackable rectangular polypropylene plastic tray with perforations. Measuring 81.28 cm (L) x 40 cm (W) x 7.6 cm (H), subject article is used in candy manufacturing establishments to hold and carry candies such as gummy candies and marshmallows. With the help of a lifting equipment, subject article is carried and delivered to the candy-forming machine, then to the drying room.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 39.23 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, articles for the conveyance or packing of goods, of plastics. The pertinent Harmonized System (HS) Explanatory Notes state that this heading covers all articles of plastics commonly used for the packing or conveyance of all kinds of products. The articles covered include, among others, containers such as boxes, cases, crates, sacks and bags (including cones and refuse sacks), casks, cans, carboys, bottles and flasks.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3923.90.90, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 15% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p><i>Mariou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>



Republic of the Philippines
TARIFF COMMISSION



19-00406

2019-11-006 p.16



MASTER COPY

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<p>1 AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</p> <p style="text-align: center;">AHTN 8480.60.00 MFN – 1% ad valorem</p>	<p>2 TCC (AR) NO.</p> <p style="text-align: center;">19-462</p> <p>3 DATE ISSUED</p> <p style="text-align: center;">NOV 04 2019</p>
---	---

4 | **DESCRIPTION OF GOOD**

“MEVA EcoAs FORMWORK”

Based on the brochure and specifications submitted, subject article is a system of concrete moulds used in the fabrication of concrete foundations for large structures. The system has a maximum concrete load capacity of 50 kilonewton per square meter (kN/m²), and consists of unassembled moulds (made of closed hollow steel profiles with an all-plastic facing) with heights of 120 cm to 300 cm, and widths of 80 cm to 100 cm, and accessories such as inside and outside corners, assembly locks, flange screws, steel fillers, brackets, timber and stop-end fixtures, crane hooks, railings and railing posts, couplers, and platforms, among others. The moulds, assembled on-site, are used to fabricate concrete foundations. When the concrete hardens, the moulds are removed and can be used for other projects.

5 | **REASONS FOR CLASSIFICATION**

Heading 84.80 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that in general, the essential function of a mould is to retain the material in a predetermined shape while it sets; some moulds also exert a certain pressure on the material. The heading includes, among others, moulds for moulding concrete, cement or asbestos-cement goods (tubes, vats, paving stones, flags, chimney-pots, bannisters, architectural ornaments, wall, floor or roof slabs, etc.). Also moulds for making prefabricated construction elements of reinforced or prestressed concrete (window frames, parts of vaulting beams, railway sleepers, etc.).

In view thereof, subject article is classified under AHTN 2017 subheading 8480.60.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

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

FOR THE COMMISSION

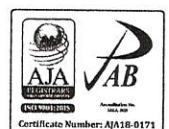
MARILOU P. MENDOZA
Chairperson



Republic of the Philippines
TARIFF COMMISSION



19-00410



2019-11-006 p.17

MASTER COPY *mm*


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 8704.21.29 MFN - 30% ad valorem ACFTA - 5% ad valorem		19-463
		3	DATE ISSUED
			OCT 25 2019

4	DESCRIPTION OF GOOD												
	“WUZHENG LIGHT TRUCK, MODEL: A1H62K1DE01”												
	<p>Based on the technical information submitted, subject article is a single cab truck designed for the transport of goods. To be imported as a completely built-up (CBU) unit, subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 50%;">Engine capacity and fuel type</td> <td>1,910 cc; Diesel</td> </tr> <tr> <td>Drive train</td> <td>4 x 2</td> </tr> <tr> <td>Overall dimension (LxWxH) (mm)</td> <td>5,630 x 1,860 x 2,095</td> </tr> <tr> <td>Gross vehicle weight (kg)</td> <td>5,000</td> </tr> <tr> <td>Dimension of cargo body (LxWxH) (mm)</td> <td>3,600 x 1,750 x 380</td> </tr> <tr> <td>Seating capacity</td> <td>2 persons</td> </tr> </table>	Engine capacity and fuel type	1,910 cc; Diesel	Drive train	4 x 2	Overall dimension (LxWxH) (mm)	5,630 x 1,860 x 2,095	Gross vehicle weight (kg)	5,000	Dimension of cargo body (LxWxH) (mm)	3,600 x 1,750 x 380	Seating capacity	2 persons
Engine capacity and fuel type	1,910 cc; Diesel												
Drive train	4 x 2												
Overall dimension (LxWxH) (mm)	5,630 x 1,860 x 2,095												
Gross vehicle weight (kg)	5,000												
Dimension of cargo body (LxWxH) (mm)	3,600 x 1,750 x 380												
Seating capacity	2 persons												
													

5	REASONS FOR CLASSIFICATION
	<p>Heading 87.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers motor vehicles for the transport of goods. The pertinent Harmonized System (HS) Explanatory Notes (EN) 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 AHTN 2017 subheading 8704.21.29, with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	  <p>Republic of the Philippines TARIFF COMMISSION 19-00409</p>