

**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 : 15 January 2020

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 09 January 2020, 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
19-545	"SUSPENSION HOLDER, Part Code: W3443-9XD00"	3926.90.99B	MFN – 15% Ad Valorem ATIGA – Zero*
19-557	"APTAMIL™ (For the Dietary Management of Cow's Milk Protein Allergy)"	2106.90.89	MFN – 5% Ad Valorem
19-593	"SAMSUNG TOP MOUNT FREEZER with DIGITAL INVERTER TECHNOLOGY 8.4 CU. FT., 237L REFRIGERATOR, Model: RT22FARBDSP/TC"	8418.10.19	MFN – 10% Ad Valorem ATIGA – Zero* ACFTA – Zero* AKFTA – Zero*



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

MANILA 1099

Handwritten signature
MASTER COPY

19-617	"MALTODEXTRIN 19 DE MRI"	1702.90.99	MFN – 3% Ad Valorem ACFTA – Zero*
19-618	"GLUCIDEX 19 PREMIUM"	1702.90.99	MFN – 3% Ad Valorem ACFTA – Zero*
19-640	"NEON GREEN CPL-6, Product Code: CC10215091ZB"	3204.19.00	MFN - 1% Ad Valorem ACFTA – Zero*
19-650	"VITAMIN MINERAL PREMIX RM000177 NON-GMO"	2106.90.73	MFN – 1% Ad Valorem ATIGA – Zero*
*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO) .			

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



Handwritten signature
MASTER COPY

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

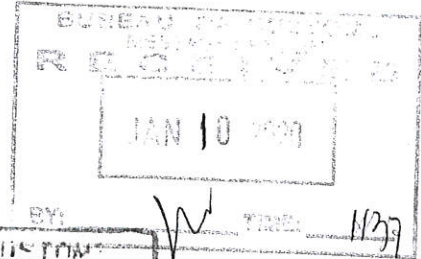
Handwritten signature
10 JAN 2020 4:33

TCOC Ref. No. 20-006

09 January 2020



BOC-09-10224



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 seven (7) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 19-545, 19-557, 19-593, 19-617, 19-618, 19-640, and 19-650, issued by this Commission from 07 January 2020 to 09 January 2020.

Thank you.

Very truly yours,

Handwritten signature of MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson



Encl: As stated.

cc: The Secretary
Department of Finance
Manila





Handwritten signature
MASTER COPY

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.
	<p>AHTN 3926.90.99B MFN – 15% ad valorem ATIGA – Zero</p>		19-545
		3	DATE ISSUED
			JAN 09 2020

4	DESCRIPTION OF GOOD
	<p>“SUSPENSION HOLDER, Part Code: W3443-9XD00”</p> <p>Based on the brochure, technical information, and sample submitted, subject article is a suspension holder, made from polypropylene material, designed for top-loading fully-automatic washing machines. It is to be attached to the steel rod of the suspension assembly to lessen the vibration of the machine’s inner tub during operation.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 39.26 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers other articles of plastics and articles of other materials of headings 39.01 to 39.14. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers articles, not elsewhere specified or included, of plastics (as defined in Note 1 to the Chapter 39) or of other materials of headings 39.01 to 39.14.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3926.90.99B, 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>

FOR THE COMMISSION

Handwritten signature of MariLou P. Mendoza
MARILOU P. MENDOZA
Chairperson





Handwritten signature
MASTER COPY

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY AHTN 2106.90.89 MFN - 5% ad valorem	2 TCC (AR) NO. 19-557
	3 DATE ISSUED JAN 09 2020

4 DESCRIPTION OF GOOD <p style="text-align: center;">“APTAMIL™ (For the Dietary Management of Cow’s Milk Protein Allergy)”</p> <p>Based on the certificate of product registration from the Food and Drug Administration (FDA), list of ingredients, and photograph of the packaging submitted, subject article is a formula in the form of a powder for infants with ages zero to twelve (12) months. It is composed of lactose, hydrolyzed whey protein concentrate, vegetable oils, and galacto-oligosaccharide, among others. Packed in 400-g tin-plated steel cans, subject article is formulated for the dietary management of infants with cow’s milk protein allergy and is to be used under medical supervision.</p>

5 REASONS FOR CLASSIFICATION <p>Heading 21.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk, etc.), for human consumption.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.89, with a Most Favoured Nation (MFN) rate of duty of 5% 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> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>Handwritten signature</i></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p>





[Signature]
MASTER COPY

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 8418.10.19 MFN – 10% ad valorem ATIGA – Zero ACFTA – Zero AKFTA – Zero		19-593
		3	DATE ISSUED
			JAN 07 2020

4 DESCRIPTION OF GOOD

**“SAMSUNG TOP MOUNT FREEZER with DIGITAL INVERTER TECHNOLOGY
8.4 CU. FT., 237L REFRIGERATOR, Model: RT22FARBDSP/TC”**

Based on the technical specifications submitted, subject article is a compression-type no-frost combined refrigerator-freezer designed for household use. It is fitted with two (2) separate external doors, with the freezer mounted on top, and has the following specifications:



Total Gross Capacity (l)	237
Net Dimensions (W x H x D) (mm)	555 x 1,545 x 637
Net Weight (kg)	47
Refrigerant	R-600a

5 REASONS FOR CLASSIFICATION

Heading 84.18 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, refrigerators, freezers and other refrigerating or freezing equipment, electric or other. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the refrigerators and refrigerating equipment of this heading are in the main machines or assemblies of apparatus for the production, in a continuous cycle of operations, of low temperatures (in the region of 0 °C or less) at the active cooling element, by the absorption of the latent heat of evaporation of liquefied gases (e.g., ammonia, halogenated hydrocarbons), of volatile liquids or, in the case of certain marine types, of water.

In view thereof, subject article is classified under AHTN 2017 subheading 8418.10.19, with a Most Favoured Nation (MFN) rate of duty of 10% 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

[Signature]
MARILOU P. MENDOZA
Chairperson





Handwritten signature
MASTER COPY

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1	AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1702.90.99 MFN - 3% ad valorem ACFTA - Zero		19-617
		3	DATE ISSUED
			JAN 09 2020

4 DESCRIPTION OF GOOD

“MALTODEXTRIN 19 DE MR1”

Based on the packing list, composition statement, product specifications, process flowchart, and sample submitted, subject article is maltodextrin in the form of white powder. It is produced by enzymatic hydrolysis of starch, followed by refining and spray-drying. It has a dextrose equivalent value (DE) of 17 to 20. Packed in 25-kg bags, subject article is used as a bulking agent in the manufacture of powdered milk drink.

5 REASONS FOR CLASSIFICATION

Heading 17.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers other sugars in solid form, sugar syrups and also artificial honey and caramel. The principal sugars of this heading are, among others, malto-dextrins (or dextri-maltoses), obtained by the same process as commercial glucose. They contain maltose and polysaccharides in variable proportions. However, they are less hydrolysed and therefore have a lower reducing sugar content than commercial glucose. The heading covers only such products with a reducing sugar content, expressed as dextrose on the dry substance, exceeding 10% (but less than 20%). Those with a reducing sugar content not exceeding 10% fall in heading 35.05. Malto-dextrins are generally in the form of white powders, but they are also marketed in the form of a syrup. They are used chiefly in the manufacture of baby food and low-calory dietetic foods, as extenders for flavouring substances or food colouring agents, and in the pharmaceutical industry as carriers.

In view thereof, subject article is classified under AHTN 2017 subheading 1702.90.99, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.

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

Handwritten signature

MARILOU P. MENDOZA
Chairperson





Handwritten signature
MASTER COPY

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1702.90.99 MFN - 3% ad valorem ACFTA - Zero		19-618
		3	DATE ISSUED
			JAN 09 2020

4 DESCRIPTION OF GOOD

“GLUCIDEX 19 PREMIUM”

Based on the packing list, product information sheet, manufacturing process flowchart, and sample submitted, subject article is maltodextrin in the form of white powder. It is obtained from controlled enzymatic hydrolysis of maize starch, followed by purification and spray-drying. It has a dextrose equivalent (DE) of 18 to 20. Packed in 25-kg multi-layered paper and polyethylene bags with a strippable valve closure, subject article is used as a bulking agent in the manufacture of powdered milk.

5 REASONS FOR CLASSIFICATION

Heading 17.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers among others, other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers other sugars in solid form, sugar syrups and also artificial honey and caramel. The principal sugars of this heading include, among others, malto-dextrins (or dextri-maltoses), obtained by the same process as commercial glucose. They contain maltose and polysaccharides in variable proportions. However, they are less hydrolysed and therefore have a lower reducing sugar content than commercial glucose. The heading covers only such products with a reducing sugar content, expressed as dextrose on the dry substance, exceeding 10% (but less than 20%). Those with a reducing sugar content not exceeding 10% fall in heading 35.05. Malto-dextrins are generally in the form of white powders, but they are also marketed in the form of a syrup. They are used chiefly in the manufacture of baby food and low-calory dietetic foods, as extenders for flavouring substances or food colouring agents, and in the pharmaceutical industry as carriers.

In view thereof, subject article is classified under AHTN 2017 subheading 1702.90.99, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.

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

Handwritten signature: Marilou P. Mendoza
MARILOU P. MENDOZA
Chairperson





Handwritten signature
MASTER COPY

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3204.19.00 MFN - 1% ad valorem ACFTA - Zero		19-640
		3	DATE ISSUED
			JAN 09 2020

4	DESCRIPTION OF GOOD
	“NEON GREEN CPL-6, Product Code: CC10215091ZB”
	Based on the composition information, safety data sheet, and sample submitted, subject article is an ester-based mixture of colouring matters in the form of a green liquid. It is composed of vehicles, inorganic white pigment, organic yellow dye, organic blue pigment, and thickening agents. Packed in metal drums, subject article is used as a colorant in the manufacture of plastic packaging.

5	REASONS FOR CLASSIFICATION
	<p>Note 3 to Chapter 32 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that headings 32.03, 32.04, 32.05 and 32.06 apply also to preparations based on colouring matter (including, in the case of heading 32.06, colouring pigments of heading 25.30 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading 32.12), or to other preparations of heading 32.07, 32.08, 32.09, 32.10, 32.12, 32.13 or 32.15.</p> <p>Heading 32.04 of the AHTN 2017 covers, among others, preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) to subheadings 3204.11 to 3204.19 state that mixtures of two or more products of different subheadings (3204.11 to 3204.19) are to be classified in the residual subheading 3204.19.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3204.19.00, 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”.</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>





Master Copy
MASTER COPY

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2106.90.73 MFN - 1% ad valorem ATIGA - Zero		19-650
		3	DATE ISSUED
			JAN 09 2020

4	DESCRIPTION OF GOOD
	“VITAMIN MINERAL PREMIX RM000177 NON-GMO”
	Based on the packing list, product composition, manufacturing process flowchart, and sample submitted, subject article is fortificant premix consisting of niacinamide, electrolytic iron, D-calcium pantothenate, folic acid powder, and maltodextrin, among others. It is in the form of yellow-brown powder. Packed in 25-kg carton boxes, subject article is used as a vitamin and mineral source in the manufacture of breakfast cereals.

5	REASONS FOR CLASSIFICATION
----------	-----------------------------------

Heading 21.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.).

Furthermore, the Supplementary Explanatory Notes (SEN) to the AHTN 2017 state that fortificant premixes are the products used for adding one or more essential nutrients (vitamins such as B₁, B₂, B₆, niacin (B₃), folate (B₉), and minerals such as iron, zinc, and calcium) to food, whether or not they are normally contained in the food, for the purpose of preventing or correcting a demonstrated deficiency of one or more nutrients in the population or specific population groups (Food and Agriculture Organisation (FAO)/World Health Organisation (WHO) 1994).

In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.73, with a Most Favoured Nation (MFN) rate of duty of 1% 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”.

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

