

**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 :** 16 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 03-06 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
19-393	“APTAMIL™ (For the Dietary Management of Colic and Constipation)”	2106.90.89	MFN – 5% Ad Valorem
19-477	“PANASONIC COMMERCIAL REFRIGERATOR, MODEL: SSR-K1881”	8418.69.90	MFN – 5% Ad Valorem AJCEPA – Zero* PJEP A – Zero*
19-480	“PROTECO® ADVANTAGE”	8479.89.39	MFN – 1% Ad Valorem
19-482	“PROTECO® LEADER 4 TA”	8479.89.39	MFN – 1% Ad Valorem



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

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19-488	“PROTECO® ACE 4 TA”	8479.89.39	MFN – 1% Ad Valorem
19-547	“GRIP, Part Code: W0110-8DV10J”	3926.90.99B	MFN – 15% Ad Valorem ATIGA – Zero*
19-572	“WHITE INLAY FOR SMART CARDS”	8504.50.93	MFN – Zero ACFTA – Zero*
19-573	“TRANSPARENT INLAY FOR SMART CARDS”	8504.50.93	MFN - Zero ACFTA – Zero*
19-575	“GLOBACID LFPA LIQUID (R)”	3808.94.90	MFN – 3% Ad Valorem
19-584	“DETOX”	2508.10.00	MFN – 1% Ad Valorem
19-588	“SAMSUNG 10.7 CU.FT. TWIN COOLING PLUS TOP MOUNT REFRIGERATOR, Model: RT29K5032SL/TC”	8418.10.19	MFN – 10% Ad Valorem ATIGA – Zero* ACFTA – Zero* AKFTA – Zero*
19-589	“SAMSUNG REFRIGERATOR, MODEL: RB30N4050S8/TC”	8418.10.19	MFN – 10% Ad Valorem ATIGA – Zero* ACFTA – Zero* AKFTA – Zero*
19-591	“SAMSUNG TOP MOUNT FREEZER 7.4 CU. FT. REFRIGERATOR Model: RT20K300ASE/TC”	8418.10.11	MFN – 10% Ad Valorem ATIGA – Zero* ACFTA – Zero* AKFTA – Zero*



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19-592	“SAMSUNG SIDE BY SIDE REFRIGERATOR (19.4 cu.ft.), MODEL: RS542NCAESL/TC”	8418.10.19	MFN – 10% Ad Valorem ATIGA – Zero* ACFTA – Zero* AKFTA – Zero*
19-596	“SAMSUNG TOP MOUNT FREEZER 16 CU.FT. REFRIGERATOR, Model: RT46K6651BS/TC”	8418.10.19	MFN – 10% Ad Valorem ATIGA – Zero* ACFTA – Zero* AKFTA – Zero*
19-598	“SAMSUNG SIDE BY SIDE DIGITAL INVERTER REFRIGERATOR (19.4 cu.ft.), MODEL: RS54N3003S8/TC”	8418.10.19	MFN – 10% Ad Valorem ATIGA – Zero* ACFTA – Zero* AKFTA – Zero*
19-599	“SMEG FAB50 SERIES REFRIGERATOR”	8418.10.19	MFN – 10% Ad Valorem
19-600	“SMEG CLASSIC MICROWAVE OVEN, Mode: FMI320X”	8516.50.00	MFN – 3% Ad Valorem
19-601	“SMEG LINEA MICROWAVE OVEN, Model: SF4101MSK”	8516.50.00	MFN – 3% Ad Valorem
19-602	“SMEG CLASSIC MICROWAVE OVEN, Model: SF4309MXK”	8516.50.00	MFN – 3% Ad Valorem
19-603	“SMEG DRIP FILTER COFFEE MACHINES”	8516.71.00	MFN – 3% Ad Valorem ACFTA – Zero*
19-612	“FLAVOR COCOA POWDER WTSOL”	1806.90.90	MFN – 7% Ad Valorem ATIGA – Zero*





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MANILA 1099

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19-631	"ZINC SULPHATE HEPTAHYDRATE"	2833.29.90A	MFN – 1% Ad Valorem
19-632	"YELKIN® GOLD LECITHIN"	2923.20.10	MFN – 1% Ad Valorem ATIGA – Zero*
<b><i>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</i></b>			

**For your information, guidance and strict compliance.**

**CC: COMMISSIONER OF CUSTOMS**





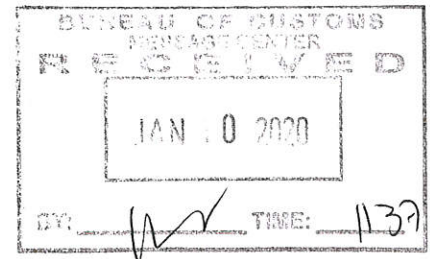
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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

*DEMAN.*  
14 JAN 2020 11:37

TCOC Ref. No. 20-002

06 January 2020



**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 twenty-four (24) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 19-393, 19-477, 19-480, 19-482, 19-488, 19-547, 19-572, 19-573, 19-575, 19-584, 19-588, 19-589, 19-591, 19-592, 19-596, 19-598, 19-599, 19-600, 19-601, 19-602, 19-603, 19-612, 19-631, and 19-632, issued by this Commission on 03 January 2020 to 06 January 2020.

Thank you.

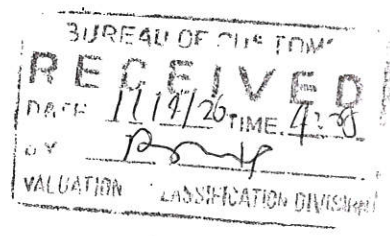
Very truly yours,

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



Encl: As stated.

cc: *The Secretary*  
*Department of Finance*  
*Manila*





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REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 2106.90.89</b> <b>MFN – 5% ad valorem</b>		<b>19-393</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>JAN 03 2020</b>

**4 DESCRIPTION OF GOOD**

**“APTAMIL™ (For the Dietary Management of Colic and Constipation)”**

Based on the list of ingredients, certificate of product registration from the Food and Drug Administration (FDA), product label, and photograph of product submitted, subject article is an infant formula composed mainly of hydrolyzed whey protein concentrate, vegetable oils, glucose syrup, starch, galacto-oligosaccharide, and lactose, among others. Packed in 400-g cans (net weight), subject article is formulated for the dietary management of infants suffering from colic and constipation and is to be used under medical supervision.

**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 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.

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.

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



Republic of the Philippines  
**TARIFF COMMISSION**







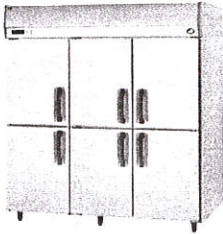
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REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

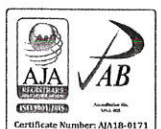
**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8418.69.90</b> <b>MFN - 5% ad valorem</b> <b>AJCEPA - Zero</b> <b>PJEPA - Zero</b>		<b>19-477</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>JAN 03 2020</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>														
	<p><b>“PANASONIC COMMERCIAL REFRIGERATOR, MODEL: SSR-K1881”</b></p> <p>Based on the technical information submitted, subject article is a compression-type commercial refrigerator. It has a single horizontal compartment with six (6) external doors, shelf racks, and a microcomputer-controlled digital thermometer. Subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td>Capacity (L)</td> <td style="text-align: center;">1,659</td> </tr> <tr> <td>Temperature setting range (°C)</td> <td style="text-align: center;">- 6 to 12</td> </tr> <tr> <td>Power supply (V)</td> <td style="text-align: center;">100</td> </tr> <tr> <td>Frequency (Hz)</td> <td style="text-align: center;">50 or 60</td> </tr> <tr> <td>Refrigerant type</td> <td style="text-align: center;">R134</td> </tr> <tr> <td>Overall dimension (WxHxD) (mm)</td> <td style="text-align: center;">1,785 x 1,950 x 800</td> </tr> <tr> <td>Net weight (kg)</td> <td style="text-align: center;">158</td> </tr> </table> 	Capacity (L)	1,659	Temperature setting range (°C)	- 6 to 12	Power supply (V)	100	Frequency (Hz)	50 or 60	Refrigerant type	R134	Overall dimension (WxHxD) (mm)	1,785 x 1,950 x 800	Net weight (kg)	158
Capacity (L)	1,659														
Temperature setting range (°C)	- 6 to 12														
Power supply (V)	100														
Frequency (Hz)	50 or 60														
Refrigerant type	R134														
Overall dimension (WxHxD) (mm)	1,785 x 1,950 x 800														
Net weight (kg)	158														

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>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.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8418.69.90, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem, and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) and Philippines-Japan Economic Partnership Agreement (PJEPA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “AJ” and “JP”, respectively.</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><b>MARILOU P. MENDOZA</b> Chairperson</p> </div> <div style="text-align: center; margin-top: 20px;">     <p>20-0002</p> </div>





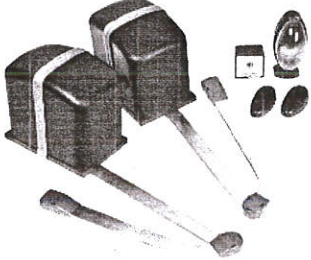


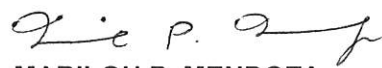
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REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

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

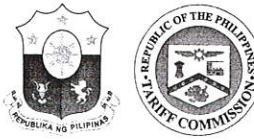
<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8479.89.39</b> <b>MFN – 1% ad valorem</b>		<b>19-480</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>JAN 03 2020</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>										
	<b>“PROTECO® ADVANTAGE”</b>										
	<p>Based on the brochure and technical information submitted, subject article is an electro-mechanical device that automatically opens or closes swing-type gates. It is a system that consists of a left gear motor with control board and articulated arm, a right gear motor with articulated arm, photocells (sensors), a light-emitting diode (LED) blinker, and a keyswitch, and may also include electric keypad and electro-locks as optional accessories. The gear motors (left and right) are installed on gate pillars and the arms are connected to the swing gates. Upon operation, subject article is capable of pushing or pulling (opening and closing) the hinged swing gates via the keyswitch or photocells. Its specifications are as follows:</p>										
											
	<table border="1"> <tr> <td>Power Supply (V / Hz)</td> <td>230 / 50</td> </tr> <tr> <td>Motor Power (W)</td> <td>300</td> </tr> <tr> <td>Maximum Opening Angle (°)</td> <td>130</td> </tr> <tr> <td>Maximum Gate Leaf's Weight (kg)</td> <td>250</td> </tr> <tr> <td>Maximum Gate Leaf's Length (m)</td> <td>2</td> </tr> </table>	Power Supply (V / Hz)	230 / 50	Motor Power (W)	300	Maximum Opening Angle (°)	130	Maximum Gate Leaf's Weight (kg)	250	Maximum Gate Leaf's Length (m)	2
Power Supply (V / Hz)	230 / 50										
Motor Power (W)	300										
Maximum Opening Angle (°)	130										
Maximum Gate Leaf's Weight (kg)	250										
Maximum Gate Leaf's Length (m)	2										

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 84.79 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that for this purpose the following are to be regarded as having “individual functions”: (B) mechanical devices which cannot perform their function unless they are mounted on another machine or appliance, or are incorporated in a more complex entity, provided that this function: (i) is distinct from that which is performed by the machine or appliance whereon they are to be mounted, or by the entity wherein they are to be incorporated, and (ii) does not play an integral and inseparable part in the operation of such machine, appliance or entity.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8479.89.39, with a Most Favoured Nation (MFN) rate of duty of 1% <i>ad valorem</i>.</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>  <b>MARILOU P. MENDOZA</b> Chairperson







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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>   <b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>  <b>AHTN 8479.89.39</b> <b>MFN - 1% ad valorem</b>	<b>2</b>   <b>TCC (AR) NO.</b> <b>19-482</b>
	<b>3</b>   <b>DATE ISSUED</b> <b>JAN 03 2020</b>

**4** | **DESCRIPTION OF GOOD**

**“PROTECO® LEADER 4 TA”**

Based on the brochure and technical information submitted, subject article is an electro-mechanical device that is used for automatically opening or closing swing-type gates. It is in the form of a system consisting of left and right gear motors (each with a linear non-telescopic arm), photocells (sensors), light-emitting diode (LED) blinker, and a control board. It may also include optional devices such as keyswitch, electric keypad, and electro-lock. The gear motors (left and right) are installed on gate pillars and the arms are connected to the swing gates via pins and brackets. Upon operation, the motors push or pull (closing or opening) the hinged swing gates, via the control board or photocells. Its specifications are as follows:

Power Supply (V/Hz)	230 / 50
Motor Power (W)	280
Revolution Speed (rpm)	1400
Maximum Opening Angle (°)	110
Maximum Gate Leaf's Weight (kg)	300
Maximum Gate Leaf's Length (m)	2.8



**5** | **REASONS FOR CLASSIFICATION**

Heading 84.79 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that for this purpose the following are to be regarded as having “individual functions”: (B) mechanical devices which cannot perform their function unless they are mounted on another machine or appliance, or are incorporated in a more complex entity, provided that this function: (i) is distinct from that which is performed by the machine or appliance whereon they are to be mounted, or by the entity wherein they are to be incorporated, and (ii) does not play an integral and inseparable part in the operation of such machine, appliance or entity.

In view thereof, subject article is classified under AHTN 2017 subheading 8479.89.39, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

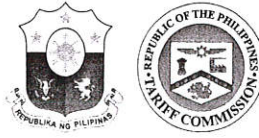
This ruling shall be valid for (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.



FOR THE COMMISSION






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**MARILOU P. MENDOZA**  
Chairperson

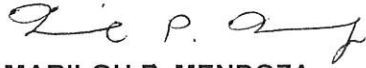




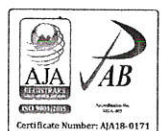


REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**  
**ADVANCE RULING ON TARIFF CLASSIFICATION**  
Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
<b>AHTN 8479.89.39</b> <b>MFN - 1% ad valorem</b>		<b>19-488</b>	
		<b>3</b>	<b>DATE ISSUED</b>
		<b>JAN 03 2020</b>	

<b>4</b>	<b>DESCRIPTION OF GOOD</b>										
<p><b>“PROTECO® ACE 4 TA”</b></p> <p>Based on the brochure and technical information submitted, subject article is an electro-mechanical device that is used for automatically opening or closing swing-type gates. It is in the form of a system consisting of left and right gear motors (each with linear non-telescopic arm), photocells (sensors), a light-emitting diode (LED) blinker, and a control board. It may also include optional devices such as keyswitch, electric keypad and electro-lock. The gear motors (left and right) are installed on gate pillars and the arms are connected to the swing gates via pins and brackets. Upon operation, the motors push or pull (closing or opening) the hinged swing gates, via the control board or photocells. Its specifications are as follows:</p>											
  Gear motor with arm  LED Blinker  Photocells  Control Board											
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding: 2px;">Power Supply (V/Hz)</td> <td style="padding: 2px;">230/50</td> </tr> <tr> <td style="padding: 2px;">Motor Power (W)</td> <td style="padding: 2px;">300</td> </tr> <tr> <td style="padding: 2px;">Maximum Opening Angle (°)</td> <td style="padding: 2px;">110</td> </tr> <tr> <td style="padding: 2px;">Maximum Gate Leaf's Weight (kg)</td> <td style="padding: 2px;">350</td> </tr> <tr> <td style="padding: 2px;">Maximum Gate Leaf's Length (m)</td> <td style="padding: 2px;">2.5</td> </tr> </table>		Power Supply (V/Hz)	230/50	Motor Power (W)	300	Maximum Opening Angle (°)	110	Maximum Gate Leaf's Weight (kg)	350	Maximum Gate Leaf's Length (m)	2.5
Power Supply (V/Hz)	230/50										
Motor Power (W)	300										
Maximum Opening Angle (°)	110										
Maximum Gate Leaf's Weight (kg)	350										
Maximum Gate Leaf's Length (m)	2.5										

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
<p>Heading 84.79 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that for this purpose the following are to be regarded as having “individual functions”: (B) mechanical devices which cannot perform their function unless they are mounted on another machine or appliance, or are incorporated in a more complex entity, provided that this function: (i) is distinct from that which is performed by the machine or appliance whereon they are to be mounted, or by the entity wherein they are to be incorporated, and (ii) does not play an integral and inseparable part in the operation of such machine, appliance or entity.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8479.89.39, 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>	
FOR THE COMMISSION   <b>MARILOU P. MENDOZA</b> Chairperson	
  Republic of the Philippines TARIFF COMMISSION 20-00005	







REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

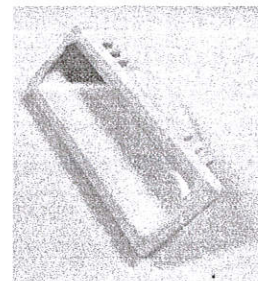
## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3926.90.99B</b> <b>MFN – 15% ad valorem</b> <b>ATIGA – Zero</b>		<b>19-547</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>JAN 03 2020</b>

**4 DESCRIPTION OF GOOD****“GRIP, Part Code: W0110-8DV10J”**

Based on the brochure, technical information and sample submitted, subject article is made from polypropylene and is designed to be fitted on the two (2) sides of a washing machine's body. It serves as a handgrip slot during repositioning or transportation of the machine. Measuring 91 mm x 46 mm x 28 mm (L x W x H) and weighing 14.3 g, subject article is designed solely for Panasonic 6.5-kg, 7-kg and 8-kg top loading fully-automatic washing machines.

**5 REASONS FOR CLASSIFICATION**

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 Chapter 39) or of other materials of headings 39.01 to 39.14.

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”.

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





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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

1	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
<p style="text-align: center;"><b>AHTN 8504.50.93</b>  <b>MFN - Zero</b>  <b>ACFTA - Zero</b></p>			19-572
		3	<b>DATE ISSUED</b>
		JAN 03 2020	
4	<b>DESCRIPTION OF GOOD</b>		
<p style="text-align: center;"><b>“WHITE INLAY FOR SMART CARDS”</b></p> <p>Based on the technical specifications and sample submitted, subject article is an inlay consisting of thin copper wires (coils) laid out and embedded in a white polyvinyl chloride (PVC) sheet. The PVC sheet measures 495 mm x 390 mm x 0.24 mm (LxWxT) and contains 32 inlays. Each inlay will be cut to a designed size and mounted with an integrated circuit (IC) or chip module and other components (not part of the importation) to produce a “smart card”, such as a credit card, automated teller machine (ATM) card, or identification card. Subject article serves as an embedded antenna for wireless connection between the “smart card” and a device (for example, a card reader or ATM machine).</p>			
5	<b>REASONS FOR CLASSIFICATION</b>		
<p>Heading 85.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers electrical transformers, static converters (for example, rectifiers) and inductors. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers induction coils, a kind of transformer in which an intermittent or fluctuating direct current in the primary induces a corresponding current in the secondary. They can be used either to step up the voltage to a higher value or, in the case of telephony, to reproduce in the secondary circuits a small fluctuating current corresponding to the fluctuation imposed on a steady DC in the primary. Inductors or inductances obtained in the form of individual components by a printing process remain classifiable in this heading.</p>			
<p>In view thereof, subject article is classified under AHTN 2017 subheading 8504.50.93, 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>			
  20-00007		<p>FOR THE COMMISSION</p> <p><i>Handwritten signature</i>  <b>MARILOU P. MENDOZA</b>            Chairperson</p>	





REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8504.50.93</b> <b>MFN - Zero</b> <b>ACFTA - Zero</b>		<b>19-573</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>JAN 03 2020</b>

**4 DESCRIPTION OF GOOD**

**“TRANSPARENT INLAY FOR SMART CARDS”**

Based on the technical specifications and sample submitted, subject article is an inlay consisting of thin copper wires (coils) laid out and embedded in a transparent polyvinyl chloride (PVC) sheet. The PVC sheet measures 495 mm x 390 mm x 0.24 mm (LxWxT) and contains 32 inlays. Each inlay will be cut to a designed size and mounted with an integrated circuit (IC) or chip module and other components (not part of the importation) to produce a “smart card”, such as a credit card, automated teller machine (ATM) card, or identification card. Subject article serves as an embedded antenna for wireless connection between the “smart card” and a device (for example, a card reader or ATM machine).

**5 REASONS FOR CLASSIFICATION**

Heading 85.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers electrical transformers, static converters (for example, rectifiers) and inductors. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers induction coils, a kind of transformer in which an intermittent or fluctuating direct current in the primary induces a corresponding current in the secondary. They can be used either to step up the voltage to a higher value or, in the case of telephony, to reproduce in the secondary circuits a small fluctuating current corresponding to the fluctuation imposed on a steady DC in the primary. Inductors or inductances obtained in the form of individual components by a printing process remain classifiable in this heading.

In view thereof, subject article is classified under AHTN 2017 subheading 8504.50.93, 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

*Handwritten signature of Marilou P. Mendoza*  
**MARILOU P. MENDOZA**  
Chairperson







REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3808.94.90</b> <b>MFN - 3% ad valorem</b>		<b>19-575</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>JAN 03 2020</b>

**4 DESCRIPTION OF GOOD**

**“GLOBACID LFPA LIQUID (R)”**

Based on the product description and certificate of composition submitted, subject article is a feed acidifier for poultry and swine, in the form of brown liquid. It consists of propionic acid, formic acid, acetic acid, lactic acid, and copper sulfate, among others. Through its bacteriostatic and/or bactericidal effects, it inhibits acid-sensitive pathogenic bacteria such as *Escherichia coli* and *Salmonella*, supports and facilitates digestion and nutrient assimilation, and promotes early development and maturation of the digestive system. Packed in 200-kg drums, subject article is administered to poultry at a rate of 1.0 to 3.0 kg per ton of feed and to piglets at a rate of 1.0 to 3.5 kg per ton of feed.

**5 REASONS FOR CLASSIFICATION**

Heading 38.08 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a range of products intended to destroy pathogenic germs, insects (mosquitoes, moths, Colorado beetles, cockroaches, etc.), mosses and moulds, weeds, rodents, wild birds, etc. The products of heading 38.08 include, among others, disinfectants. Disinfectants are agents which destroy or irreversibly inactivate undesirable bacteria, viruses or other micro-organisms, generally on inanimate objects. Disinfectants are used, for example, in hospitals for cleaning walls, etc., or sterilising instruments. They are also used in agriculture for disinfecting seeds and in the manufacture of animal feeds to control undesirable micro-organisms. The group includes sanitisers, bacteriostats and sterilisers.

In view thereof, subject article is classified under AHTN 2017 subheading 3808.94.90, with a Most Favoured Nation (MFN) rate of duty of 3% 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**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 2508.10.00</b> <b>MFN – 1% ad valorem</b>		<b>19-584</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>JAN 03 2020</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“DETOX”</b>
	<p>Based on the certification of composition, product specifications, and manufacturing process submitted, subject article is pure bentonite in the form of a fine, free-flowing, white powder. It is produced from crude sodium-calcium aluminosilicates (bentonite), of varying quality and purity, which are blended to obtain a homogenous mixture. Packed in 25-kg bags and 1,100-kg big bags, subject article is used as a mycotoxin binding agent for animal feeds and is to be added at a rate of 1.0 to 1.5 kg per metric ton of feed.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Note 1 to Chapter 25 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that except where their context or Note 4 to this Chapter otherwise requires, the headings of this Chapter cover only products which are in the crude state or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (except crystallisation), but not products which have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading.</p> <p>Heading 25.08 of the AHTN 2017 covers, among others, other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all natural clayey substances (other than kaolin and other kaolinic clays of heading 25.07) consisting of earths or rocks of sedimentary origin with a basis of aluminium silicates. These products remain in this heading even if they have been heated to remove some or most of the associated water (to produce absorbent clay) or when fully calcined. In addition to common clays, this heading includes, among others, bentonite, a clay derived from volcanic ash; largely used as an ingredient of moulding sand, as a filtering and decolouring agent in oil refining and for degreasing of textiles.</p>

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

2	TCC (AR) NO.
	19-584

In view thereof, subject article is classified under AHTN 2017 subheading 2508.10.00, 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



Republic of the Philippines  
TARIFF COMMISSION



19-00531

*Mari Lou P. Mendoza*

**MARILOU P. MENDOZA**  
Chairperson



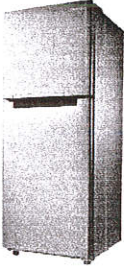




REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

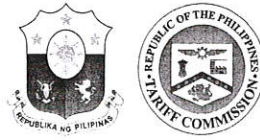
**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8418.10.19</b> <b>MFN – 10% ad valorem</b> <b>ATIGA – Zero</b> <b>ACFTA – Zero</b> <b>AKFTA – Zero</b>		<b>19-588</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>JAN 03 2020</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>								
	<p><b>“SAMSUNG 10.7 CU. FT. TWIN COOLING PLUS TOP MOUNT REFRIGERATOR, Model: RT29K5032SL/TC”</b></p> <p>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:</p>								
	<table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="padding: 2px;"><b>Net Total Capacity (l)</b></td> <td style="padding: 2px; text-align: center;">300</td> </tr> <tr> <td style="padding: 2px;"><b>Net Dimensions (W x H x D) (mm)</b></td> <td style="padding: 2px; text-align: center;">600 x 1,635 x 672</td> </tr> <tr> <td style="padding: 2px;"><b>Net Weight (kg)</b></td> <td style="padding: 2px; text-align: center;">58</td> </tr> <tr> <td style="padding: 2px;"><b>Refrigerant</b></td> <td style="padding: 2px; text-align: center;">R-600a</td> </tr> </table>	<b>Net Total Capacity (l)</b>	300	<b>Net Dimensions (W x H x D) (mm)</b>	600 x 1,635 x 672	<b>Net Weight (kg)</b>	58	<b>Refrigerant</b>	R-600a
<b>Net Total Capacity (l)</b>	300								
<b>Net Dimensions (W x H x D) (mm)</b>	600 x 1,635 x 672								
<b>Net Weight (kg)</b>	58								
<b>Refrigerant</b>	R-600a								
									

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>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.</p> <p>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.</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><b>MARILOU P. MENDOZA</b> Chairperson</p>
	  <p style="font-size: small;">Republic of the Philippines TARIFF COMMISSION 20-00010</p>

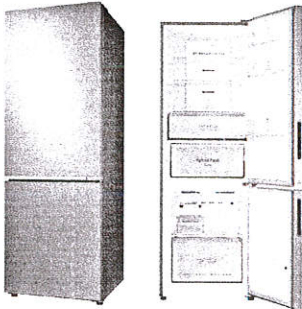


REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8418.10.19</b> <b>MFN – 10% ad valorem</b> <b>ATIGA – Zero</b> <b>ACFTA – Zero</b> <b>AKFTA – Zero</b>		19-589
		<b>3</b>	<b>DATE ISSUED</b>
			JAN 03 2020

<b>4</b>	<b>DESCRIPTION OF GOOD</b>										
	<p><b>“SAMSUNG REFRIGERATOR, MODEL: RB30N4050S8/TC”</b></p> <p>Based on the brochure and technical information submitted, subject article is a compression-type combined refrigerator-freezer designed for household use. It is fitted with two (2) external doors with bottom-mounted freezer compartment. Its specifications are as follows:</p>										
	<table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td><b>Total Gross Capacity (l)</b></td> <td style="text-align: center;">310</td> </tr> <tr> <td><b>Refrigerant Type</b></td> <td style="text-align: center;">R600a</td> </tr> <tr> <td><b>Compressor</b></td> <td style="text-align: center;">Digital inverter</td> </tr> <tr> <td><b>Net Dimension (W x H x D) (mm)</b></td> <td style="text-align: center;">663 x 1,580 x 595</td> </tr> <tr> <td><b>Net Weight (kg)</b></td> <td style="text-align: center;">55</td> </tr> </table>	<b>Total Gross Capacity (l)</b>	310	<b>Refrigerant Type</b>	R600a	<b>Compressor</b>	Digital inverter	<b>Net Dimension (W x H x D) (mm)</b>	663 x 1,580 x 595	<b>Net Weight (kg)</b>	55
<b>Total Gross Capacity (l)</b>	310										
<b>Refrigerant Type</b>	R600a										
<b>Compressor</b>	Digital inverter										
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<b>Net Weight (kg)</b>	55										
											

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>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.</p> <p>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.</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><b>MARILOU P. MENDOZA</b> Chairperson</p>







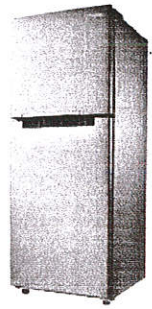
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REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8418.10.11</b> <b>MFN – 10% ad valorem</b> <b>ATIGA – Zero</b> <b>ACFTA – Zero</b> <b>AKFTA – Zero</b>		<b>19-591</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>JAN 03 2020</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>								
	<p><b>“SAMSUNG TOP MOUNT FREEZER 7.4 CU. FT. REFRIGERATOR</b> <b>Model: RT20K300ASE/TC”</b></p> <p>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:</p>								
	<table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="width: 60%;">Net Total Capacity (l)</td> <td style="text-align: center;">203</td> </tr> <tr> <td>Net Dimensions (W x H x D) (mm)</td> <td style="text-align: center;">555 x 1,445 x 637</td> </tr> <tr> <td>Net Weight (kg)</td> <td style="text-align: center;">44</td> </tr> <tr> <td>Refrigerant</td> <td style="text-align: center;">R-600a</td> </tr> </table>	Net Total Capacity (l)	203	Net Dimensions (W x H x D) (mm)	555 x 1,445 x 637	Net Weight (kg)	44	Refrigerant	R-600a
Net Total Capacity (l)	203								
Net Dimensions (W x H x D) (mm)	555 x 1,445 x 637								
Net Weight (kg)	44								
Refrigerant	R-600a								
									

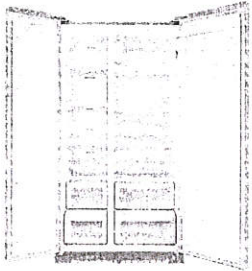
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 84.18 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, refrigerators, freezers and other refrigerating or freezing equipment, electric or other. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the 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.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8418.10.11, 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.</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><b>MARILOU P. MENDOZA</b> Chairperson</p>
	 







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		19-592	
MFN - 10% ad valorem		3	DATE ISSUED
ATIGA - Zero		JAN 03 2020	
ACFTA - Zero			
AKFTA - Zero			

4	DESCRIPTION OF GOOD								
<p align="center"><b>“SAMSUNG SIDE BY SIDE REFRIGERATOR (19.4 cu. ft.), MODEL: RS542NCAESL/TC”</b></p> <p>Based on the brochure and technical specifications submitted, subject article is a compression-type combined refrigerator-freezer designed for household use. Fitted with two (2) separate side-by-side doors, it has the following specifications:</p> <table border="1" data-bbox="220 947 954 1093"> <tr> <td>Net Total Capacity (l)</td> <td>540</td> </tr> <tr> <td>Refrigerant</td> <td>R600a</td> </tr> <tr> <td>Net Dimension (WxHxD; mm)</td> <td>912 x 1,789 x 734</td> </tr> <tr> <td>Net Weight (kg)</td> <td>98</td> </tr> </table> 		Net Total Capacity (l)	540	Refrigerant	R600a	Net Dimension (WxHxD; mm)	912 x 1,789 x 734	Net Weight (kg)	98
Net Total Capacity (l)	540								
Refrigerant	R600a								
Net Dimension (WxHxD; mm)	912 x 1,789 x 734								
Net Weight (kg)	98								

5	REASONS FOR CLASSIFICATION
<p>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.</p> <p>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.</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 align="right">FOR THE COMMISSION</p> <p align="right"><i>Mari Lou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> Chairperson</p>   <p align="center">20-00012</p>	







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REPUBLIC OF THE PHILIPPINES



**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 8418.10.19 MFN – 10% ad valorem ATIGA – Zero ACFTA – Zero AKFTA – Zero		19-596
		<b>3</b>	<b>DATE ISSUED</b>
			JAN 03 2020

<b>4</b>	<b>DESCRIPTION OF GOOD</b>								
	<p align="center"><b>“SAMSUNG TOP MOUNT FREEZER 16 CU. FT. REFRIGERATOR, Model: RT46K6651BS/TC”</b></p> <p>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:</p> <table border="1"> <tr> <td>Net Total Capacity (l)</td> <td>452</td> </tr> <tr> <td>Net Dimension (W x H x D) (mm)</td> <td>700 x 1,825 x 726</td> </tr> <tr> <td>Net Weight (kg)</td> <td>77</td> </tr> <tr> <td>Refrigerant</td> <td>R-600a</td> </tr> </table> 	Net Total Capacity (l)	452	Net Dimension (W x H x D) (mm)	700 x 1,825 x 726	Net Weight (kg)	77	Refrigerant	R-600a
Net Total Capacity (l)	452								
Net Dimension (W x H x D) (mm)	700 x 1,825 x 726								
Net Weight (kg)	77								
Refrigerant	R-600a								

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>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.</p> <p>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.</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 align="right">FOR THE COMMISSION</p> <p align="right"><i>Handwritten signature</i></p> <p align="right"><b>MARILOU P. MENDOZA</b> Chairperson</p>   <p align="center">20-00013</p>



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REPUBLIC OF THE PHILIPPINES

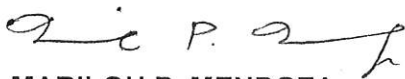


**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 8418.10.19 MFN - 10% ad valorem ATIGA - Zero ACFTA - Zero AKFTA - Zero		19-598
		<b>3</b>	<b>DATE ISSUED</b>
			JAN 03 2020

<b>4</b>	<b>DESCRIPTION OF GOOD</b>								
	<p><b>“SAMSUNG SIDE BY SIDE DIGITAL INVERTER REFRIGERATOR (19.4 cu. ft.), MODEL: RS54N3003S8/TC”</b></p> <p>Based on the brochure and technical specifications submitted, subject article is a compression-type combined refrigerator-freezer designed for household use. Fitted with two (2) separate side-by-side doors, it has the following specifications:</p>								
	<table border="1" style="margin-right: 20px;"> <tr> <td>Net Total Capacity (l)</td> <td style="text-align: center;">535</td> </tr> <tr> <td>Refrigerant</td> <td style="text-align: center;">R600a</td> </tr> <tr> <td>Net Dimension (WxHxD; mm)</td> <td style="text-align: center;">912 x 1,789 x 734</td> </tr> <tr> <td>Net Weight (kg)</td> <td style="text-align: center;">98</td> </tr> </table> 	Net Total Capacity (l)	535	Refrigerant	R600a	Net Dimension (WxHxD; mm)	912 x 1,789 x 734	Net Weight (kg)	98
Net Total Capacity (l)	535								
Refrigerant	R600a								
Net Dimension (WxHxD; mm)	912 x 1,789 x 734								
Net Weight (kg)	98								

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>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.</p> <p>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.</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><b>MARILOU P. MENDOZA</b> Chairperson</p>
	  <p>20-00014</p>







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REPUBLIC OF THE PHILIPPINES

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

<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8418.10.19</b> <b>MFN – 10% ad valorem</b>		<b>19-599</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>JAN 03 2020</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>										
	<b>“SMEG FAB50 SERIES REFRIGERATOR”</b>										
	<p>Based on the brochures submitted, subject article is a compression-type combined refrigerator-freezer designed for household use. It is fitted with two (2) separate external doors with the freezer compartment mounted on top. Subject article is available in different colours and has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 35%;"><b>Total Storage Volume (l)</b></td> <td>440</td> </tr> <tr> <td><b>Refrigerant type</b></td> <td>R600a</td> </tr> <tr> <td><b>Dimension (W x H x D) (mm)</b></td> <td>796 x 1,872 x 780</td> </tr> <tr> <td><b>Electrical Rating</b></td> <td>197 W</td> </tr> <tr> <td><b>Colours</b></td> <td>black, cream, pastel blue, pastel green, white, silver, and red</td> </tr> </table>	<b>Total Storage Volume (l)</b>	440	<b>Refrigerant type</b>	R600a	<b>Dimension (W x H x D) (mm)</b>	796 x 1,872 x 780	<b>Electrical Rating</b>	197 W	<b>Colours</b>	black, cream, pastel blue, pastel green, white, silver, and red
<b>Total Storage Volume (l)</b>	440										
<b>Refrigerant type</b>	R600a										
<b>Dimension (W x H x D) (mm)</b>	796 x 1,872 x 780										
<b>Electrical Rating</b>	197 W										
<b>Colours</b>	black, cream, pastel blue, pastel green, white, silver, and red										

**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.

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





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REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

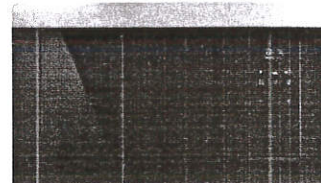
<b>1</b>	<b>2017 AHTN CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8516.50.00</b> <b>MFN – 3% ad valorem</b>		<b>19-600</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>JAN 03 2020</b>

**4 DESCRIPTION OF GOOD**

**“SMEG CLASSIC MICROWAVE OVEN, Model: FMI320X”**

Based on the technical specifications submitted, subject article is a domestic microwave oven equipped with heating element, glass door, and digital touch control panel for cooking and heating food. Its specifications are:

Electrical Input Rating (W)	1,200
Microwave Output Rating (W)	850
Grill Element Output Rating (W)	1000
Electrical requirements	230 V / 50 Hz
Usable Cavity Space Dimension (H x W x D) (mm)	210 x 305 x 280



Subject article is to be installed in a cavity space for seamless integration with kitchen furniture (built-in).

**5 REASONS FOR CLASSIFICATION**

Heading 85.16 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, other electro-thermic appliances of a kind used for domestic purposes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group includes all electro-thermic machines and appliances provided they are normally used in the household. It includes, among others, microwave ovens.

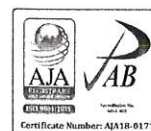
In view thereof, subject article is classified under AHTN 2017 subheading 8516.50.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

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



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







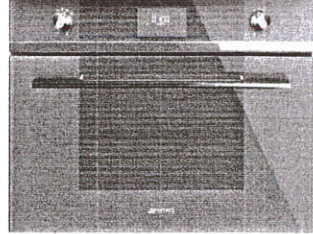
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REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>2017 AHTN CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8516.50.00</b> <b>MFN – 3% ad valorem</b>		<b>19-601</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>JAN 03 2020</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>										
	<b>“SMEG LINEA MICROWAVE OVEN, Model: SF4101MSK”</b>										
	<p>Based on the technical specifications submitted, subject article is a domestic microwave oven equipped with heating element, glass door, and control knobs for cooking and heating food. Its specifications are:</p> <table border="1" style="width: 100%;"> <tr> <td>Electrical Input Rating (W)</td> <td style="text-align: center;">3,300</td> </tr> <tr> <td>Microwave Output Rating (W)</td> <td style="text-align: center;">1,000</td> </tr> <tr> <td>Grill Output Rating (W)</td> <td style="text-align: center;">1,500</td> </tr> <tr> <td>Electrical requirements</td> <td style="text-align: center;">220-240 V / 60 Hz</td> </tr> <tr> <td>Net Oven Cavity Volume (l)</td> <td style="text-align: center;">40</td> </tr> </table> <div style="text-align: right; margin-top: 10px;">  </div> <p>Subject article is to be installed in a cavity space for seamless integration with kitchen furniture.</p>	Electrical Input Rating (W)	3,300	Microwave Output Rating (W)	1,000	Grill Output Rating (W)	1,500	Electrical requirements	220-240 V / 60 Hz	Net Oven Cavity Volume (l)	40
Electrical Input Rating (W)	3,300										
Microwave Output Rating (W)	1,000										
Grill Output Rating (W)	1,500										
Electrical requirements	220-240 V / 60 Hz										
Net Oven Cavity Volume (l)	40										

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 85.16 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, other electro-thermic appliances of a kind used for domestic purposes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group includes all electro-thermic machines and appliances provided they are normally used in the household. It includes, among others, microwave ovens.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8516.50.00, with a Most Favoured Nation (MFN) rate of duty of 3% 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>   <b>MARILOU P. MENDOZA</b>                      Chairperson                 </div>

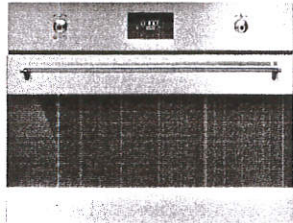







REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<p><b>1   2017 AHTN CODE AND 2019 RATE/S OF IMPORT DUTY</b></p> <p style="text-align: center;"><b>AHTN 8516.50.00</b> <b>MFN – 3% ad valorem</b></p>	<p><b>2   TCC (AR) NO.</b> 19-602</p> <p><b>3   DATE ISSUED</b> JAN 03 2020</p>										
<p><b>4   DESCRIPTION OF GOOD</b></p> <p style="text-align: center;"><b>“SMEG CLASSIC MICROWAVE OVEN, Model: SF4309MXK”</b></p> <p>Based on the technical specifications submitted, subject article is a domestic microwave oven equipped with heating element, glass door, and control knobs for cooking and heating food. Its specifications are:</p> <table border="1" data-bbox="284 947 1054 1106"> <tr> <td>Electrical Input Rating (W)</td> <td>3,300</td> </tr> <tr> <td>Microwave Output Rating (W)</td> <td>1,000</td> </tr> <tr> <td>Grill Element Output Rating (W)</td> <td>1,500</td> </tr> <tr> <td>Electrical requirements</td> <td>220-240 V / 60 Hz</td> </tr> <tr> <td>Net Oven Cavity Volume (l)</td> <td>40</td> </tr> </table>  <p>Subject article is to be installed in a cavity space for seamless integration with kitchen furniture.</p>		Electrical Input Rating (W)	3,300	Microwave Output Rating (W)	1,000	Grill Element Output Rating (W)	1,500	Electrical requirements	220-240 V / 60 Hz	Net Oven Cavity Volume (l)	40
Electrical Input Rating (W)	3,300										
Microwave Output Rating (W)	1,000										
Grill Element Output Rating (W)	1,500										
Electrical requirements	220-240 V / 60 Hz										
Net Oven Cavity Volume (l)	40										
<p><b>5   REASONS FOR CLASSIFICATION</b></p> <p>Heading 85.16 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, other electro-thermic appliances of a kind used for domestic purposes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group includes all electro-thermic machines and appliances provided they are normally used in the household. It includes, among others, microwave ovens.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8516.50.00, with a Most Favoured Nation (MFN) rate of duty of 3% 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> <div style="display: flex; justify-content: space-between; align-items: flex-end;">  <div style="text-align: center;">         20-00017     </div> <div style="text-align: right;">   <b>MARILOU P. MENDOZA</b>        Chairperson     </div> </div>											





REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<p><b>AHTN 8516.71.00</b> <b>MFN - 3% ad valorem</b> <b>ACFTA - Zero</b></p>		<b>19-603</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>JAN 06 2020</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>										
	<b>“SMEG DRIP FILTER COFFEE MACHINES”</b>										
	<p>Based on the brochure submitted, subject articles are electro-thermic domestic-type coffee machines. These feature four (4) operational buttons, time/settings display, water tank, coffee filter, heating element, and a coffee scoop. To be imported without the carafe, subject articles have the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td><b>Cups capacity</b></td> <td>10</td> </tr> <tr> <td><b>Water container capacity (L)</b></td> <td>1.4</td> </tr> <tr> <td><b>Power rating (W)</b></td> <td>1050</td> </tr> <tr> <td><b>Dimension (WxDxH)</b></td> <td>245 x 256 x 361</td> </tr> <tr> <td><b>Item code / color</b></td> <td>DCF02BLEU / Black DCF02CREU / Cream DCF02RDEU / Red</td> </tr> </table>	<b>Cups capacity</b>	10	<b>Water container capacity (L)</b>	1.4	<b>Power rating (W)</b>	1050	<b>Dimension (WxDxH)</b>	245 x 256 x 361	<b>Item code / color</b>	DCF02BLEU / Black DCF02CREU / Cream DCF02RDEU / Red
<b>Cups capacity</b>	10										
<b>Water container capacity (L)</b>	1.4										
<b>Power rating (W)</b>	1050										
<b>Dimension (WxDxH)</b>	245 x 256 x 361										
<b>Item code / color</b>	DCF02BLEU / Black DCF02CREU / Cream DCF02RDEU / Red										

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 85.16 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, other electro-thermic appliances of a kind used for domestic purposes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group includes all electro-thermic machines and appliances provided they are normally used in the household. It includes, among others, coffee or tea makers (including percolators).</p> <p>In view thereof, subject articles are classified under AHTN 2017 subheading 8516.71.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.</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>Handwritten signature</i></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p> </div>



Republic of the Philippines  
TARIFF COMMISSION





REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<p><b>AHTN 1806.90.90</b> <b>MFN - 7% ad valorem</b> <b>ATIGA - Zero</b></p>		<p><b>19-612</b></p>
		<b>3</b>	<b>DATE ISSUED</b>
			<p><b>JAN 03 2020</b></p>

**4 DESCRIPTION OF GOOD**

**“FLAVOR COCOA POWDER WTSOL”**

Based on the packing list, production flowchart, product specifications, and sample submitted, subject article is a brown to dark-brown powder with sweet, cocoa taste. It is made of sugar, cocoa powder (>30%), propylene glycol, and natural flavouring preparations, among others. Packed in 20-kg fiberboard boxes, subject article is used as a flavouring in the manufacture of powdered chocolate-flavoured drinks.

**5 REASONS FOR CLASSIFICATION**

Heading 18.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers chocolate and other food preparations containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading also includes all sugar confectionery containing cocoa in any proportion (including chocolate nougat), sweetened cocoa powder, chocolate powder, chocolate spreads, and, in general, all food preparations containing cocoa.

In view thereof, subject article is classified under AHTN 2017 subheading 1806.90.90, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to the 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

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**MARILOU P. MENDOZA**  
Chairperson



Republic of the Philippines  
TARIFF COMMISSION



20-00018







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REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 2833.29.90A</b> <b>MFN - 1% ad valorem</b>		<b>19-631</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>JAN 03 2020</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“ZINC SULPHATE HEPTAHYDRATE”</b>
	Based on the packing list, manufacturing process flowchart, statement of product composition, certificate of analysis, and sample submitted, subject article is pure zinc sulphate heptahydrate in the form of white granular crystalline powder. Packed in 25-kg bags, subject article is used as a raw material in the manufacture of powdered milk.

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>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.</p> <p>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, zinc sulphate (ZnSO<sub>4</sub>·7H<sub>2</sub>O), obtained by the action of dilute sulphuric acid on zinc, zinc oxide, zinc carbonate or roasted blende. It is in the form of white vitreous masses or in needle-shaped crystals and is used for lessening the natural buoyancy of ores in flotation processes; as a mordant in dyeing; for zinc-plating by electrolysis; as an antiseptic; for preserving wood; in the manufacture of driers, of lithopone (heading 32.06), luminophores (zinc sulphate activated by copper) (heading 32.06) and of various other zinc compounds.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2833.29.90A, 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>
	<p>FOR THE COMMISSION</p> <p><i>Handwritten signature</i></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>







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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
<p style="text-align: center;"><b>AHTN 2923.20.10</b> <b>MFN - 1% ad valorem</b> <b>ATIGA - Zero</b></p>		19-632	
		<b>3</b>	<b>DATE ISSUED</b>
		JAN 03 2020	

**4 DESCRIPTION OF GOOD**

**“YELKIN® GOLD LECITHIN”**

Based on the product information, safety data sheet, and sample submitted, subject article is lecithin, in the form of transparent, golden fluid, sourced from crude soybean oil. Packed in 205-kg steel drums, subject article is an emulsifier used in food applications, such as in the manufacture of margarine, vegetable- and dairy-based milk replacers (including infant formula), and ready-to-use frostings; and in non-food applications, such as in the manufacture of cosmetic and skincare products.

**5 REASONS FOR CLASSIFICATION**

Heading 29.23 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, lecithins and other phosphoaminolipids, whether or not chemically defined. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that these are esters (phosphatides) resulting from the combination of oleic, palmitic and other fatty acids with glycerophosphoric acid and an organic nitrogen base such as choline. They are usually yellowish-brown, waxy masses, soluble in ethanol. Lecithins are contained in egg-yolk (ovolecithin) and in animal and vegetable tissue. Commercial lecithin, which is also included in this heading, is predominantly soya-bean lecithin and consists of a mixture of acetone-insoluble phosphatides (generally 60 to 70% by weight), soya-bean oil, fatty acids and carbohydrates. Commercial soya-bean lecithin comes in brownish to light-coloured, more or less viscous form or, if the soya-bean oil has been extracted with acetone, in yellowish granules. Commercial soya-bean lecithin is used as an emulsifying, dispersing, etc. agent in the food and animal feed industries, in paints, in the petroleum industry, etc.

In view thereof, subject article is classified under AHTN 2017 subheading 2923.20.10, 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

