



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

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20 November 2017

MEMORANDUM:

**TO : All District and Sub-port Collectors  
All Chiefs, Formal Entry Division  
And Formal Entry Division Personnel**

**RE : Tariff Commission Circulars**

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization Act (Republic Act 10863), the Tariff Commission issued an Advance Rulings (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued from 26 to 27 October, 2017, for various imported articles, and the same were submitted and reviewed by this Office, summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	RATE OF DUTY
17-357	"PosMAC (POSCO Magnesium Aluminum Alloy Coated) HOT DIPPED GALVANIZED STEEL"	7210.49.12	MFN – 10% Ad Valorem AKFTA – 5% Ad Valorem*
17-449	"LITTLEBITS™ GIZMOS & GADGETS KIT, 2 <sup>ND</sup> EDITION"	8543.70.90F	MFN – Zero ACFTA – Zero*
17-452	"LITTLEBITS™ CLOUDBIT™ STARTER KIT"	8543.70.90F	MFN – Zero ACFTA – Zero*
17-455	"LITTLEBITS™ RULE YOUR ROOM KIT"	8543.70.90F	MFN – Zero ACFTA – Zero*
17-470	"NON-WOVEN SLIPPERS"	6404.19.00	MFN – 15% Ad Valorem ACFTA – 15% Ad Valorem *
17-477	"REMI <sup>®</sup> MAYONNAISE 50%"	2103.90.13	MFN – 7% Ad Valorem
17-427	"POSTECH BARCODE SCANNER, MODEL: PT-BS-580"	8471.90.10	MFN – Zero ACFTA – Zero*
17-479	"REMI <sup>®</sup> MAYONNAISE"	2103.90.13	MFN – 7% Ad Valorem

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

For your information and guidance.

**Atty. EDWARD JAMES A. DY BUCO**  
Deputy Commissioner  
Assessment and Operations Coordinating Group

2017-11-038 P.2



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Internal Admin. Group

Received by: VICKY REYES

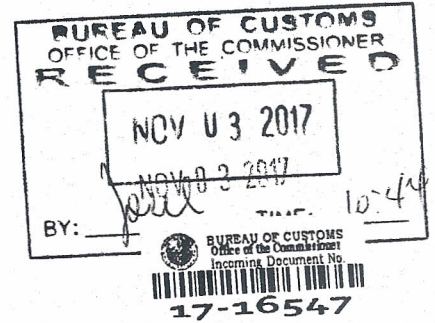
Date: 11-06-17

Time: 2

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

02 November 2017



**COMMISSIONER ISIDRO S. LAPEÑA**

Bureau of Customs  
Port Area, Manila

Dear **Commissioner Lapeña**:

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863), this Commission is pleased to furnish your good Office with original copies of its Advance Rulings on Tariff Classification with TCC (AR) Nos. 17-357, 17-427, 17-449, 17-452, 17-455, 17-470, 17-477, and 17-479, together with their respective brochures/technical literature, issued from 26 to 27 October 2017.

Thank you.

Very truly yours,

**ERNESTO L. ALBANO**  
Commissioner  
Officer-in-Charge



Encl: As stated.

cc: The Secretary  
Department of Finance  
Manila

2017-11-038 P-3






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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 2017 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 7210.49.12 MFN – 10% ad valorem AKFTA – 5% ad valorem		17-357
		<b>3</b>	<b>DATE ISSUED</b>
			OCT 27 2017

<b>4</b>	<b>DESCRIPTION OF GOOD</b>										
	<b>“PosMAC (POSCO Magnesium Aluminium Alloy Coated) HOT DIPPED GALVANIZED STEEL”</b>										
	Based on the technical specifications submitted, subject article is a galvanized (hot-dip zinc-magnesium-aluminium-coated) alloy steel in coil/sheet form, with thickness ranging from 0.40 mm to 1.20 mm, and widths of 915 mm and 1220 mm. These are widely used in construction and industrial applications (framing, ducting, piping, among others) and conform to the following material composition:										
	<table border="1" style="width: 100%;"> <thead> <tr> <th style="width: 20%;">C (%)</th> <th style="width: 20%;">Si (%)</th> <th style="width: 20%;">Mn (%)</th> <th style="width: 20%;">P (%)</th> <th style="width: 20%;">S (%)</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">0.0300 – 0.0397</td> <td style="text-align: center;">0.004 – 0.008</td> <td style="text-align: center;">0.190 – 0.209</td> <td style="text-align: center;">0.0101 – 0.0123</td> <td style="text-align: center;">0.0046 – 0.0069</td> </tr> </tbody> </table>	C (%)	Si (%)	Mn (%)	P (%)	S (%)	0.0300 – 0.0397	0.004 – 0.008	0.190 – 0.209	0.0101 – 0.0123	0.0046 – 0.0069
C (%)	Si (%)	Mn (%)	P (%)	S (%)							
0.0300 – 0.0397	0.004 – 0.008	0.190 – 0.209	0.0101 – 0.0123	0.0046 – 0.0069							

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 72.10 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the same kind of products as described in heading 72.08 or 72.09, but, to fall in this heading, they must be clad, plated or coated. For the purpose of this heading, the expression “clad, plated or coated” applies to the products which were subjected to, among others, coating with metal, the main processes being immersion in a bath of molten metal or metal alloy e.g., hot-dip galvanising, tinning, hot-coating with lead, and aluminium coating.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 7210.49.12, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem, and ASEAN-Korea Free Trade Area (AKFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form “AK”.</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>Li P. Mendoza</i></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	   17-00463

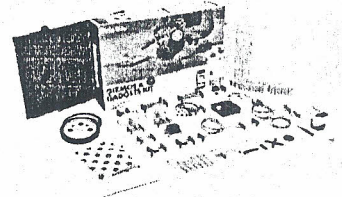


REPUBLIC OF THE PHILIPPINES

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

<b>1</b>	<b>AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 8543.70.90F MFN – Zero ACFTA – Zero		17-449
		<b>3</b>	<b>DATE ISSUED</b>
			<b>OCT 27 2017</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“LITTLEBITS™ GIZMOS &amp; GADGETS KIT, 2<sup>ND</sup> EDITION”</b></p> <p>Based on the brochure, product catalog, and educator’s guide submitted, subject article is a portable interactive, electronics maker kit consisting of thirteen (13) small electronic blocks (bits) (power, light sensor, wire, bargraph, servo and hub, fan, slide dimmer, Bluetooth® low energy bits, split, direct current (DC) motors, and buzzer), materials and accessories (9 V battery and cable, mounting boards, servo mount, adhesive shoes, motorMates, servo accessories, project templates, ball caster, mechanical arm, wheels, Glue Dot® sheets, screwdrivers, sticker sheet, and screws). The electronic bits snap together with magnets, allowing kids to create inventions without the need for soldering, wiring, or programming. Packed in a box, subject article is an educational device on electronics primarily designed for children but works equally well for all ages.</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 85.43 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers electrical machines and apparatus, having individual functions, not specified or included elsewhere in Chapter 85. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the electrical appliances and apparatus of this heading must have individual functions. Most of the appliances of this heading consist of an assembly of electrical goods or parts (valves, transformers, capacitors, chokes, resistors, etc.) operating wholly electrically. However, the heading also includes electrical goods incorporating mechanical features provided that such features are subsidiary to the electrical function of the machine or appliance.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8543.70.90F, with a Most Favoured Nation (MFN) rate of duty of zero, and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>MariLou P. Mendoza</i>  <b>MARILOU P. MENDOZA</b>                  Chairperson</p>



2017-11-038 P.5



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 8543.70.90F MFN - Zero ACFTA - Zero		17-452	
		3	DATE ISSUED
		OCT 27 2017	

4 DESCRIPTION OF GOOD

"LITTLEBITS™ CLOUDBIT™ STARTER KIT"

Based on the brochure, product catalog, and educator's guide submitted, subject article is a kit consisting of six (6) small electronic blocks (bits) (USB (Universal Serial Bus) power, button, long LED (light-emitting diode), sound trigger, servo, and cloudBit™), and materials and accessories (two (2) mounting boards, USB power adapter and cable, instruction card, and screw driver). The electronic bits snap together with magnets to allow users to create Internet-connected and remote-controlled devices in seconds, without need for soldering, wiring, or programming. Packed in a box, subject article is a portable, interactive educational device on electronics recommended for children 14 years old and above.



5 REASONS FOR CLASSIFICATION

Heading 85.43 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers electrical machines and apparatus, having individual functions, not specified or included elsewhere in Chapter 85. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the electrical appliances and apparatus of this heading must have individual functions. Most of the appliances of this heading consist of an assembly of electrical goods or parts (valves, transformers, capacitors, chokes, resistors, etc.) operating wholly electrically. However, the heading also includes electrical goods incorporating mechanical features provided that such features are subsidiary to the electrical function of the machine or appliance.

In view thereof, subject article is classified under AHTN 2017 subheading 8543.70.90F, with a Most Favoured Nation (MFN) rate of duty of zero, and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E".

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

FOR THE COMMISSION

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



2017-11-038 P-6



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

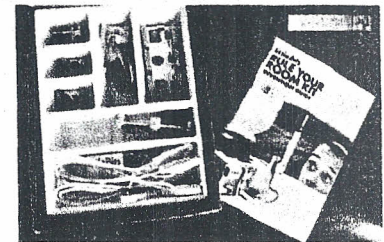
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO. 17-455
<p style="text-align: center;">AHTN 8543.70.90F</p> <p style="text-align: center;">MFN - Zero ACFTA - Zero</p>		3	DATE ISSUED
		OCT 27 2017	

4 DESCRIPTION OF GOOD

“LITTLEBITS™ RULE YOUR ROOM KIT”

Based on the brochure, product catalog, and educator’s guide submitted, subject article is a kit consisting of seven (7) small electronic blocks (bits) (power, bargraph, sound trigger, dimmer, Makey Makey® Bit™, buzzer, and servo and hub), materials and accessories (for example, 9 V battery and cable, screwdriver, servo mount, and mechanical arm), and an invention guide. The bits snap together with magnets, allowing kids to create inventions without need for soldering, wiring, or programming. Packed in a box, subject article is a portable, interactive educational device on electronics primarily designed for children but also works equally well for all ages.



5 REASONS FOR CLASSIFICATION

Heading 85.43 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers electrical machines and apparatus, having individual functions, not specified or included elsewhere in Chapter 85. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the electrical appliances and apparatus of this heading must have individual functions. Most of the appliances of this heading consist of an assembly of electrical goods or parts (valves, transformers, capacitors, chokes, resistors, etc.) operating wholly electrically. However, the heading also includes electrical goods incorporating mechanical features provided that such features are subsidiary to the electrical function of the machine or appliance.

In view thereof, subject article is classified under AHTN 2017 subheading 8543.70.90F, with a Most Favoured Nation (MFN) rate of duty of zero, and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.

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

FOR THE COMMISSION



*Mari Lou P. Mendoza*  
**MARILOU P. MENDOZA**  
 Chairperson

2017-11-038 P.7



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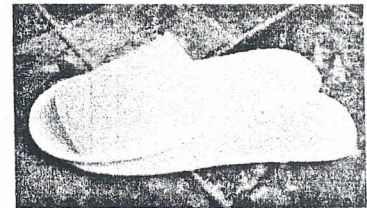
**TARIFF COMMISSION**  
**ADVANCE RULING ON TARIFF CLASSIFICATION**  
Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 6404.19.00 MFN - 15% ad valorem ACFTA - 15% ad valorem		17-470
		<b>3</b>	<b>DATE ISSUED</b>
			OCT 27 2017

**4 DESCRIPTION OF GOOD**

**“NON-WOVEN SLIPPERS”**

Based on the production process, certification of product composition, and sample submitted, subject article is a light-weight, open toe indoor pair of slippers. Its upper portion is made of non-printed, non-woven, white fabric, with a midsole made of 1 mm thick paper card, and the outer sole made of a 2 mm thick plastic (ethylene vinyl acetate) material. Measuring 27 cm x 10.5 cm, subject article is packed in plastic bags and is given as part of hotel amenities.



**5 REASONS FOR CLASSIFICATION**

Heading 64.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers footwear with uppers made of textile materials and with outer soles made of, among others, plastics.

In view thereof, subject article is classified under AHTN 2017 subheading 6404.19.00, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem, and ASEAN-China Free Trade Area (ACFTA) rate of duty of 15% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”.

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



17-00468

**MARILOU P. MENDOZA**  
Chairperson

2017-11-038 P.8



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REPUBLIC OF THE PHILIPPINES

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

<p><b>1   AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY</b></p> <p style="text-align: center;"><b>AHTN 2103.90.13</b> <b>MFN - 7% ad valorem</b></p>	<p><b>2   TCC (AR) NO.</b></p> <p style="text-align: center;"><b>17-477</b></p> <hr/> <p><b>3   DATE ISSUED</b></p> <p style="text-align: center;"><b>OCT 26 2017</b></p>
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**4 | DESCRIPTION OF GOOD**

**“REMIA<sup>®</sup> MAYONNAISE 50%”**

Based on the brochure, product information, and sample submitted, subject article is a white, emulsified sauce composed of rapeseed oil (49%), water, vinegar, mustard, egg, starch, salt, acetic acid, lactic acid, thickener (guar gum), sweetener (saccharin), antioxidant (calciumdisodium, ethylenediaminetetraacetic acid (EDTA)), and colour (beta carotene). It is available in retail packings of 5 liters plastic container, and 1 liter, 500 ml, and 200 ml bottles. Subject article is used in various food preparations, to add flavor, and as base component in some sauces and dressings.



**5 | REASONS FOR CLASSIFICATION**

Heading 21.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, sauces and preparations therefor. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers preparations, generally of a highly spiced character, used to flavour certain dishes (meat, fish, salads, etc.), and made from various ingredients (eggs, vegetables, meat, fruit, flours, starches, oil, vinegar, sugar, spices, mustard, flavourings, etc.). Sauces are generally in liquid form and preparations for sauces are usually in the form of powders to which only milk, water, etc. need to be added to obtain a sauce. Sauces are normally added to a food as it cooks or as it is served. Sauces provide flavour, moisture, and a contrast in texture and colour. Examples of products covered by the heading are, among others, mayonnaise.

In view thereof, subject article is classified under AHTN 2017 subheading 2103.90.13, with a Most Favoured Nation (MFN) rate of duty of 7% 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*  
**MARILOU P. MENDOZA**  
Chairperson



2017-11-038 P. 9



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REPUBLIC OF THE PHILIPPINES

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

1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8471.90.10		17-427
	MFN – Zero	3	DATE ISSUED
	ACFTA – Zero		OCT 27 2017

4 DESCRIPTION OF GOOD

“POSTECH BARCODE SCANNER, MODEL: PT-BS-580”

Based on the product specifications submitted, subject article is a handheld laser barcode reader. It scans all standard one-dimensional (1D) barcodes at a speed of up to 150 times per second and a depth of scan field of above 40 cm. Multiple built-in interfaces are PS/2 keyboard (mouse/computer keyboard), RS-232 serial (Recommended Standard no. 232 – common computer port), and standard 2.0 USB interface. It has a voltage rating of 5 V, operating current of 50 mA, and measures 162 mm x 76 mm x 96 mm (HxWxL). Subject article is designed for small stores, exclusive shops, and chain business organizations.



5 REASONS FOR CLASSIFICATION

Heading 84.71 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) states that this heading includes, among others, optical readers. These do not require the use of special ink. The characters are read directly by a series of photoelectric cells and translated on the binary code principle. This group also includes bar code readers. These machines generally use photosensitive semiconductor devices, e.g., laser diodes, and are used as input units in conjunction with an automatic data processing machine, or with other machines, e.g., cash registers. They are designed for working in the hand, for placing on a table or for fixing to a machine.

In view thereof, subject article is classified under AHTN 2017 subheading 8471.90.10, with a Most Favoured Nation (MFN) rate of duty of zero, and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form E.

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

FOR THE COMMISSION



*MariLou P. Mendoza*  
MARILOU P. MENDOZA  
Chairperson

2017-11-038 P. 10



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

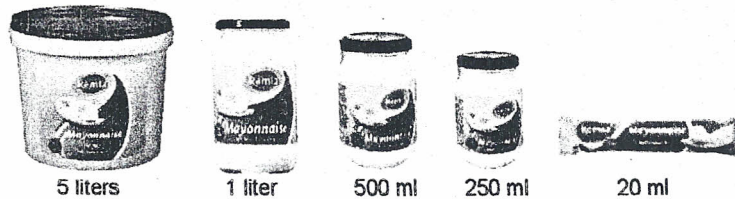
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<p style="text-align: center;">AHTN 2103.90.13 MFN - 7% ad valorem</p>		17-479	
		3	DATE ISSUED
		OCT 27 2017	

4 DESCRIPTION OF GOOD

“REMIA® MAYONNAISE”

Based on the product information and samples submitted, subject article is a sauce containing genetically modified soy oil (≈ 65%), water, egg, vinegar, glucose-fructose syrup, salt, mustard, sugar, modified starch, soy flavouring, potassium sorbate, guar gum, herbs, and acetic and citric acids. Packaged in 5 liter plastic containers, 1 liter, 500 ml, and 250 ml bottles, and 20 ml pouches, subject article is commonly used in food preparations to add flavor to the food and as a base for other sauces and dressings.



5 REASONS FOR CLASSIFICATION

Heading 21.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, sauces and preparations therefor. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers preparations, generally of a highly spiced character, used to flavour certain dishes (meat, fish, salads, etc.), and made from various ingredients (eggs, vegetables, meat, fruit, flours, starches, oil, vinegar, sugar, spices, mustard, flavourings, etc.). Sauces are generally in liquid form and preparations for sauces are usually in the form of powders to which only milk, water, etc. need to be added to obtain a sauce. Sauces are normally added to a food as it cooks or as it is served. Sauces provide flavour, moisture, and a contrast in texture and colour. They may also serve as a medium in which food is contained, for example, the velouté sauce of creamed chicken. Examples of products covered by the heading are, among others, mayonnaise.

In view thereof, subject article is classified under AHTN 2017 subheading 2103.90.13, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.

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