

2019-01-042



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

Edy
MASTER COPY

MEMORANDUM

TO : ALL DISTRICT and SUB-PORT COLLECTORS
ALL CHIEFS, FORMAL ENTRY DIVISION
AND FORMAL ENTRY DIVISION PERSONNEL

FROM : ~~EDWARD JAMES A. DY BUCO~~
Deputy Commissioner, AOCG

SUBJECT : TARIFF COMMISSION CIRCULARS/ADVANCE RULINGS
(TCC/AR)

DATE : January 28, 2019

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863), the Tariff Commission issued Advance Rulings (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued 16-21 January 2019, for various imported articles, and the same were submitted and reviewed by the Office, summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2018 RATES OF DUTY
18-593	"PROTECTION RELAY, MODEL: MULTILIN™ T35"	8536.41.10	MFN – Zero
18-594	"PROTECTION RELAY, MODEL: MULTILIN™ F35"	8536.41.10	MFN – Zero

2019-01-042 p.2



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

MANILA 1099

Signature
MASTER COPY

18-617	"ELDON UNIPLAST® ENCLOSURE UCP860"	8538.90.19	MFN – 1% Ad Valorem
18-689	"AXELERON™ GP 6059 BK CPD"	3901.40.00	MFN- 3% Ad Valorem
18-732	"MOUNT MAYON® PREMIUM PILI NUTS ECUADORIAN CACAO"	2008.19.99	Export Duty- Zero
18-733	"MOUNT MAYON® PREMIUM PILI NUTS KYOTO MATCHA"	2008.19.99	Export Duty- Zero
18-734	"MOUNT MAYON® PREMIUM PILI NUTS HIMALAYAN PINK SALT"	2008.19.99	Export Duty - Zero
18-736	"NUPRO®"	2309.90.20	MFN- Zero
18-737	"WEILIN™ PREMIUM PORK LUNCHEON MEAT"	1602.49.11	MFN – 40% Ad Valorem ACFTA – 40% Ad Valorem*

2019-01-042 p.3



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

MANILA 1099

Signature
MASTER COPY

19-007	"SMEG STAND MIXER, MODEL: SMFO1 SERIES"	8509.40.00	MFN-1% Ad Valorem
19-008	"SMEG REFRIGERATOR, MODEL : FAB32 SERIES"	8418.10.19	MFN-10% Ad Valorem
19-010	"SMEG CITRUS JUICER, MODEL: CJFO1 SERIES"	8509.40.00	MFN-1% Ad Valorem
19-012	"SMEG TWO (2) SLICE TOASTER, Model: TSF01 SERIES"	8516.72.00	MFN-7% Ad Valorem
19-014	"SMEG KETTLE, Model: KLF01 SERIES"	8516.79.10	MFN- 7% Ad Valorem
19-015	"SMEG UNIVERSAL MICROWAVE OVEN, MODEL: FMI020XK"	8516.50.00	MFN- 3% Ad Valorem
19-016	"SMEG BLENDER, MODEL: BLFO1 SERIES"	8509.40.00	MFN- 1% Ad Valorem
19-017	"SMEG UNDERMOUNT SINK, MODELS: VSTQ40-2 AND VSTR71-2"	7324.10.10	MFN- 15% Ad Valorem
*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).			

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

South Harbor, Gate 3, Port Area, Manila 1009 • tel. Nos. 527-4537, 527-1935 (OCOM)
Website: www.customs.gov.ph • Email: Boc.cares@customs.gov.ph (PIAD)

2019-01-042 p.4



MASTER COPY

REPUBLIC OF THE PHILIPPINES
BUREAU OF CUSTOMS
OFFICE OF THE DEPUTY COMMISSIONER
ASSESSMENT OPERATION COORDINATING GROUP

RECEIVED

BY: DEAN NICK
DATE: JAN 25 2019
TIME: 01:20 PM

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 19-007 #2019-01-0460

BUREAU OF CUSTOMS
RECEIVED

JAN 24 2019

BY: Kely TIME: 1:48

22 January 2019

COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Port Area, Manila

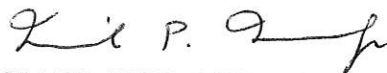


Dear Commissioner Guerrero:

Pursuant to the provisions of Section 1603(f) of the *Customs Modernization and Tariff Act* (Republic Act No. 10863), Section 4.9 of the Commission Order No. 2017-1 (*Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation of Goods*), and Section 9 of the Commission Order No. 2018-1 (*Rules of Procedure on Disputes Involving Tariff Classification*), this Commission is pleased to furnish your good Office with original copies of seventeen (17) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 18-593, 18-594, 18-617, 18-689, 18-732, 18-733, 18-734, 18-736, 18-737, 19-007, 19-008, 19-010, 19-012, 19-014, 19-015, 19-016, and 19-017, and one (1) Tariff Classification Dispute Ruling with TCC (DR) No. 18-032, issued by this Commission from 16 to 21 January 2019.

Thank you.

Very truly yours,


MARILOU P. MENDOZA
Chairperson



IMPORTS ASSESMENT SERVICE
RECEIVED

By: [Signature]
Date: 1/25/19
Time: 4:45 PM
Control No: 2019-01-259

Encl: As stated.

cc: *The Secretary*
Department of Finance
Manila

OFFICE OF THE DIRECTOR
IAS
RECEIVED

By: [Signature]
Date: 1/25/19
Time: 4:50 PM



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

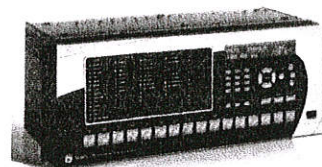
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8536.41.10 MFN - Zero		18-593
		3	DATE ISSUED
			JAN 21 2019

4 DESCRIPTION OF GOOD

“PROTECTION RELAY, MODEL: MULTILIN™ T35”

Based on the brochures and technical information submitted, subject article is a microprocessor-based relay with built-in voltage, current, and power metering system. It operates at a voltage rating from 48 – 60 V direct current (DC) and ampere rating of 5 A. With advanced automation features including programmable logic, communication, and SCADA (supervisory control and data acquisition) capabilities, subject relay is used for protecting three-phase power transformers and small bus zones.



5 REASONS FOR CLASSIFICATION

Heading 85.36 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers apparatus for switching electrical circuits which also includes change-over switches and relays. Relays are electrical devices by means of which the circuit is automatically controlled by a change in the same or another circuit. They are used, for example, in telecommunication apparatus, road or rail signaling apparatus, for the control or protection of machine-tools, etc. The various types can be distinguished by, for example, among others, the electrical means of control used: electromagnetic relays, permanent magnet relays, thermo-electric relays, induction relays, electro-static relays, photoelectric relays, electronic relays, etc.

In view thereof, subject article is classified under AHTN 2017 subheading 8536.41.10, with a Most Favoured Nation (MFN) rate of duty of zero.

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

FOR THE COMMISSION

Mari Lou P. Mendoza
MARILOU P. MENDOZA
Chairperson



2019-01-042 p.6



MASTER COPY

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

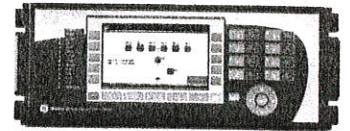
Pursuant to Section 1100 of RA 10863 (CMTA)

<p>1 AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</p> <p style="text-align: center;">AHTN 8536.41.10 MFN - Zero</p>	<p>2 TCC (AR) NO.</p> <p style="text-align: center;">18-594</p> <p>3 DATE ISSUED</p> <p style="text-align: center;">JAN 21 2019</p>
---	---

4 DESCRIPTION OF GOOD

“PROTECTION RELAY, MODEL: MULTILIN™ F35”

Based on the brochures and technical information submitted, subject article is a microprocessor-based relay with built-in voltage, current, and power metering system. It operates at a voltage rating from 48 – 60 V direct current (DC) and ampere rating of 5 A. With advanced automation features including programmable logic, communication, and SCADA (supervisory control and data acquisition) capabilities, subject relay can be configured to protect up to six (6) feeders, or five (5) feeders when bus voltage measurement is required.



5 REASONS FOR CLASSIFICATION

Heading 85.36 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers apparatus for switching electrical circuits which also includes change-over switches and relays. Relays are electrical devices by means of which the circuit is automatically controlled by a change in the same or another circuit. They are used, for example, in telecommunication apparatus, road or rail signaling apparatus, for the control or protection of machine-tools, etc. The various types can be distinguished by, for example, among others, the electrical means of control used: electromagnetic relays, permanent magnet relays, thermo-electric relays, induction relays, electro-static relays, photoelectric relays, electronic relays, etc.

In view thereof, subject article is classified under AHTN 2017 subheading 8536.41.10, with a Most Favoured Nation (MFN) rate of duty of zero.

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

FOR THE COMMISSION

MARILOU P. MENDOZA
Chairperson



Republic of the Philippines
TARIFF COMMISSION



18-00740

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

Telephone Numbers (632) 926-8731 / (632) 928-8419 / (632) 936-3315 / (632) 936-3318 • Fax Number (632) 921-7960

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

2019-01-042 p.7



MASTER COPY

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	AHTN 8538.90.19 MFN - 1% ad valorem	2	TCC (AR) NO.
				18-617
			3	DATE ISSUED
			JAN 16 2019	

4 DESCRIPTION OF GOOD

“ELDON UNIPLAST® ENCLOSURE UCP860”

Based on the brochure and sample submitted, subject article is a modular 835 x 635 x 300 (mm) (H x W x D) enclosure made from fiberglass reinforced plastic with corrosion and chemical resistance properties. It features a hinged cover and lock, with rated insulation voltage of 1,000. A Nema Type 4X enclosure, subject article comes with a metal backplate for installing electrical terminals and connectors. It is available in light grey opaque, with a windowed cover/door and is used as an electric control enclosure, terminal wiring box or as an electrical junction box for both indoor and outdoor use in corrosive environments.



5 REASONS FOR CLASSIFICATION

Heading 85.38 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that subject to the general provisions regarding the classification of parts, this heading covers parts of the goods of the three preceding headings.

In view thereof, subject article is classified under AHTN 2017 subheading 8538.90.19, 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

Mari Lou P. Mendoza

MARILOU P. MENDOZA
Chairperson



Republic of the Philippines
TARIFF COMMISSION



18-00734

2019-01-042 p.2



[Signature]
MASTER COPY

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY AHTN 3901.40.00 MFN - 3% ad valorem	2 TCC (AR) NO.
	18-689
	3 DATE ISSUED
JAN 16 2019	

4 | **DESCRIPTION OF GOOD**

“AXELERON™ GP 6059 BK CPD”

Based on the certificate of analysis, declaration of product composition, technical information, packing list, and process flowchart submitted, subject article is an ethylene-butene copolymer resin, compounded with carbon black, containing less than 95% ethylene and up to 15% 1-butene. It is in the form of black pellets with a melt index of 0.60 g/10 minutes at 190°C and a density of 0.932 g/cm³. Packed in octabins with a net weight of 635 kg, subject article is used in the manufacture of general purpose cable jackets.

5 | **REASONS FOR CLASSIFICATION**

Note 4 to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that the expression “copolymers” covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including copolycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit.

Furthermore, Note 6(b) to this Chapter states that in headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

Heading 39.01 of the AHTN 2017 covers polymers of ethylene, in primary forms.

In view thereof, subject article is classified under AHTN 2017 subheading 3901.40.00 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

[Signature]
MARILOU P. MENDOZA
Chairperson



2019-01-042-p.9



[Signature]
MASTER COPY

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2017 CODE AND 2019 RATE/S OF EXPORT DUTY	2 TCC (AR) NO.
	18-732
	3 DATE ISSUED
AHTN 2008.19.99 Export Duty – Zero	
JAN 17 2019	

4 | **DESCRIPTION OF GOOD**

“MOUNT MAYON® PREMIUM PILI NUTS ECUADORIAN CACAO”

Based on the brochure, process flow diagram, certificate of product registration (CPR) from the Food and Drug Administration (FDA), and sample submitted, subject article is a pili nut coated with cocoa and coconut flower sugar. It is produced by soaking unpeeled nuts in brine, peeling, salting, coating, oven-drying, and air-cooling. Subject article is packed in 130-gram cans and in 12-gram, 30-gram, and 85-gram plastic pouches.



5 | **REASONS FOR CLASSIFICATION**

Heading 20.08 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, *inter alia*, almonds, ground-nuts, areca (or betel) nuts and other nuts, dry-roasted, oil-roasted or fat-roasted, whether or not containing or coated with vegetable oil, salt, flavours, spices or other additives.

In view thereof, subject article is classified under AHTN 2017 subheading 2008.19.99.

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

FOR THE COMMISSION

[Signature]

MARILOU P. MENDOZA
Chairperson



18-00736



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2019 RATE/S OF EXPORT DUTY	2	TCC (AR) NO.
	AHTN 2008.19.99 Export Duty – Zero		18-733
		3	DATE ISSUED
			JAN 17 2019

4 DESCRIPTION OF GOOD

“MOUNT MAYON® PREMIUM PILI NUTS KYOTO MATCHA”

Based on the brochure, process flow diagram, certificate of product registration (CPR) from the Food and Drug Administration (FDA), and sample submitted, subject article is a matcha-coated pili nut. It is produced by soaking unpeeled nuts in brine, peeling, salting, coating, oven-drying, and air-cooling. Subject article is packed in 130-gram cans and in 12-gram, 30-gram, and 85-gram plastic pouches.



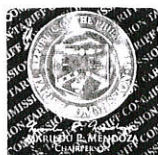
5 REASONS FOR CLASSIFICATION

Heading 20.08 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, *inter alia*, almonds, ground-nuts, areca (or betel) nuts and other nuts, dry-roasted, oil-roasted or fat-roasted, whether or not containing or coated with vegetable oil, salt, flavours, spices or other additives.

In view thereof, subject article is classified under AHTN 2017 subheading 2008.19.99.

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

FOR THE COMMISSION



Mari Lou P. Mendoza
MARILOU P. MENDOZA
Chairperson

2019-01-042 P.11



MASTER COPY


REPUBLIC OF THE PHILIPPINES




TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2017 CODE AND 2019 RATE/S OF EXPORT DUTY AHTN 2008.19.99 Export Duty – Zero	2	TCC (AR) NO.
		18-734
	3	DATE ISSUED
		JAN 17 2019

4	DESCRIPTION OF GOOD
“MOUNT MAYON® PREMIUM PILI NUTS HIMALAYAN PINK SALT”	
<p>Based on the brochure, process flow diagram, certificate of product registration (CPR) from the Food and Drug Administration (FDA), and sample submitted, subject article is a pili nut seasoned with Himalayan pink salt. It is produced by soaking unpeeled pili nuts in brine, peeling, salting, oven-drying, and air-cooling. Subject article is packed in 130-gram cans and in 12-gram, 30-gram, and 85-gram plastic pouches.</p>	
	

5	REASONS FOR CLASSIFICATION
<p>Heading 20.08 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, <i>inter alia</i>, almonds, ground-nuts, areca (or betel) nuts and other nuts, dry-roasted, oil-roasted or fat-roasted, whether or not containing or coated with vegetable oil, salt, flavours, spices or other additives.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2008.19.99.</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>  MARILOU P. MENDOZA Chairperson	
 	

2019-01-042 - P.12



[Signature]
MASTER COPY

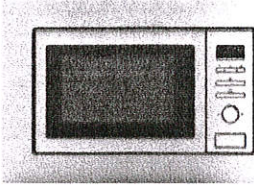
REPUBLIC OF THE PHILIPPINES



TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8516.50.00 MFN - 3% ad valorem		19-015
		3	DATE ISSUED
			JAN 21 2019

4	DESCRIPTION OF GOOD												
	“SMEG UNIVERSAL MICROWAVE OVEN, MODEL: FMI020XK”												
	Based on the brochure submitted, subject article is a table-top domestic microwave oven equipped with heating element, glass door, and mechanical/digital control system for cooking and heating food. Its specifications are:												
	<table border="1" style="width: 100%;"> <tr> <td style="width: 50%;">Cooking Method</td> <td>Microwave with grill</td> </tr> <tr> <td>Usable Volume</td> <td>20 liters</td> </tr> <tr> <td>Turntable Dimension</td> <td>24.5 cm</td> </tr> <tr> <td>Microwave Power</td> <td>800 W</td> </tr> <tr> <td>Grill Power</td> <td>1,000 W</td> </tr> <tr> <td>Connection Rating</td> <td>1,250 W</td> </tr> </table>	Cooking Method	Microwave with grill	Usable Volume	20 liters	Turntable Dimension	24.5 cm	Microwave Power	800 W	Grill Power	1,000 W	Connection Rating	1,250 W
Cooking Method	Microwave with grill												
Usable Volume	20 liters												
Turntable Dimension	24.5 cm												
Microwave Power	800 W												
Grill Power	1,000 W												
Connection Rating	1,250 W												
													

5	REASONS FOR CLASSIFICATION
	<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, being essentially a microwave oven for household use, 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>FOR THE COMMISSION</p> <p><i>[Signature]</i> MARILOU P. MENDOZA Chairperson</p>
	  Republic of the Philippines TARIFF COMMISSION 18-00748



CP
MASTER COPY

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

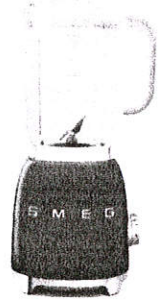
1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8509.40.00 MFN – 1% ad valorem		19-016
		3	DATE ISSUED
			JAN 21 2019

4 DESCRIPTION OF GOOD

“SMEG BLENDER, MODEL: BLFO1 SERIES”

Based on the brochure and technical information submitted, subject article is a portable food blender available in different colors. Designed for household use, its specifications are:

Model	BLFO1BLEU	BLFO1CREU	BLFO1PBEU	BLFO1RDEU
Power (W/V/Hz)	800 / 220-240 / 50			
Net weight (Kg)	3.65			
Color	Black	Cream	Pastel blue	Red
Overall dimension (HxLxW)(mm)	397 x 197 x 163			



5 REASONS FOR CLASSIFICATION

Heading 85.09 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a number of domestic appliances in which an electric motor is incorporated. The term “domestic appliances” in this heading means appliances normally used in the household. These appliances are identifiable, according to type, by one or more characteristic features such as overall dimensions, design, capacity, volume. The yardstick for judging these characteristics is that the appliances in question must not operate at a level in excess of household requirements. A limited class of articles are classified here irrespective of their weight. This group consists of, among others, food grinders and mixers, e.g., dough kneaders; mayonnaise beaters; other similar grinders and mixers.

In view thereof, subject article is classified under AHTN 2017 subheading 8509.40.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

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

FOR THE COMMISSION

MariLou P. Mendoza
MARILOU P. MENDOZA
Chairperson



2019-01-042 p.14



Mendoza
MASTER COPY

REPUBLIC OF THE PHILIPPINES



TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 7324.10.10 MFN - 15% ad valorem		19-017
		3	DATE ISSUED
			JAN 21 2019

4	DESCRIPTION OF GOOD															
	“SMEG UNDERMOUNT SINK, MODELS: VSTQ40-2 and VSTR71-2”															
	Based on the brochures submitted, subject articles are kitchen sinks made of stainless steel. Their specifications are as follows:															
	<table border="1" style="width: 100%;"> <thead> <tr> <th style="width: 40%;">Model</th> <th style="width: 30%;">VSTQ40-2</th> <th style="width: 30%;">VSTR71-2</th> </tr> </thead> <tbody> <tr> <td>Minimum base unit (cm)</td> <td style="text-align: center;">45</td> <td style="text-align: center;">80</td> </tr> <tr> <td>Strainer Dimension (inches)</td> <td style="text-align: center;">3.5</td> <td style="text-align: center;">3.5</td> </tr> <tr> <td>Bowl Dimension (W x L x D) (mm)</td> <td style="text-align: center;">400 x 400 x 210</td> <td style="text-align: center;">710 x 400 x 200</td> </tr> <tr> <td>Accessories included</td> <td colspan="2" style="text-align: center;">Strainer and fixing clips</td> </tr> </tbody> </table>	Model	VSTQ40-2	VSTR71-2	Minimum base unit (cm)	45	80	Strainer Dimension (inches)	3.5	3.5	Bowl Dimension (W x L x D) (mm)	400 x 400 x 210	710 x 400 x 200	Accessories included	Strainer and fixing clips	
Model	VSTQ40-2	VSTR71-2														
Minimum base unit (cm)	45	80														
Strainer Dimension (inches)	3.5	3.5														
Bowl Dimension (W x L x D) (mm)	400 x 400 x 210	710 x 400 x 200														
Accessories included	Strainer and fixing clips															

5	REASONS FOR CLASSIFICATION
	<p>Heading 73.24 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers sanitary ware and parts thereof, of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that these articles may be cast, or of iron or steel sheet, plate, hoop, strip, wire, wire grill, wire cloth, etc., and may be manufactured by any process (moulding, forging, punching, stamping, etc.). They may be fitted with lids, handles or other parts or accessories of other materials provided that they retain the character of iron or steel articles. The heading includes, among others, baths, bidets, hip-baths, foot-baths, sinks, wash basins, toilet sets.</p> <p>In view thereof, subject articles are classified under AHTN 2017 subheading 7324.10.10, with a Most Favoured Nation (MFN) rate of duty of 15% 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>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	  Republic of the Philippines TARIFF COMMISSION 18-00750





REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20 MFN - Zero		18-736
		3	DATE ISSUED
			JAN 21 2019

4 DESCRIPTION OF GOOD

“NUPRO®”

Based on the product specifications, manufacturing process flowchart, certificate of formulation, product label, material safety data sheet, and certificate of product registration from the Bureau of Animal Industry (BAI) submitted, subject article is a performance enhancer premix in the form of medium-brown powder. It is composed of yeast extract and dried brewer’s yeast. Available in 1-kg, 5-kg, 10-kg, 20-kg, 25-kg, 200-kg, and 1000-kg packaging, subject article is added to animal feeds at a rate of 5 to 50 kg per ton of feed as a source of dietary protein for calves, pigs, broilers, dogs, cats, fish, and shrimp.

5 REASONS FOR CLASSIFICATION

Heading 23.09 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, preparations for supplementing (balancing) farm-produced feed (feed supplements). Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced animal diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients. Although, qualitatively, these preparations have much the same composition as those described in complete feed, they are distinguished by a relatively high content of one particular nutrient.

In view thereof, subject article is classified under AHTN 2017 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero.

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

FOR THE COMMISSION

MariLou P. Mendoza
MARILOU P. MENDOZA
Chairperson



2019-01-042 P-16



Page
MASTER COPY


REPUBLIC OF THE PHILIPPINES



TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1602.49.11 MFN – 40% ad valorem ACFTA – 40% ad valorem		18-737
		3	DATE ISSUED
			JAN 21 2019

4	DESCRIPTION OF GOOD
	“WEILIN™ PREMIUM PORK LUNCHEON MEAT”
	<p>Based on the ingredient list and certification, test report, process flowchart, and photos of product label submitted, subject article is a canned pork luncheon meat containing pork, cornstarch, soybean protein, and spices, among others. Packed in 250-g and 340-g cans, subject article is ready-to-eat or cooked before serving.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 16.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers other prepared or preserved meat, meat offal or blood. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all prepared or preserved meat, meat offal or blood of the kind falling in this Chapter, except sausages and similar products (heading 16.01), meat extracts and meat juices (heading 16.03).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 1602.49.11, with a Most Favoured Nation (MFN) rate of duty of 40% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 40% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	  <p>Republic of the Philippines TARIFF COMMISSION 18-00742</p>



[Signature]
MASTER COPY

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8509.40.00 MFN – 1% ad valorem		19-007
		3	DATE ISSUED
			JAN 21 2019

4 DESCRIPTION OF GOOD

“SMEG STAND MIXER, MODEL: SMFO1 SERIES”

Based on the brochure and technical information submitted, subject article is a portable food mixer available in different colors. Designed for domestic use, its specifications are:



Model	SMFO1BLEU	SMFO1CREU	SMFO1PBEU	SMFO1RDEU
Power (W/V/Hz)	800 / 220-240 / 50			
Net weight (kg)	9.5			
Color	Black	Cream	Pastel blue	Red
Overall dimension (HxLxW)(mm)	378 (490 head up) x 402 x 221			

5 REASONS FOR CLASSIFICATION

Heading 85.09 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a number of domestic appliances in which an electric motor is incorporated. The term “domestic appliances” in this heading means appliances normally used in the household. These appliances are identifiable, according to type, by one or more characteristic features such as overall dimensions, design, capacity, volume. The yardstick for judging these characteristics is that the appliances in question must not operate at a level in excess of household requirements. A limited class of articles are classified here irrespective of their weight. This group consists of, among others, food grinders and mixers, e.g., dough kneaders; mayonnaise beaters; other similar grinders and mixers.

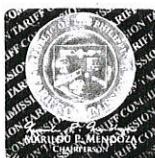
In view thereof, subject article is classified under AHTN 2017 subheading 8509.40.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

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

[Signature]

MARILOU P. MENDOZA
 Chairperson



Republic of the Philippines
 TARIFF COMMISSION



18-00743

2019-01-042 9.18



[Signature]
MASTER COPY

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8418.10.19 MFN - 10% ad valorem		19-008
		3	DATE ISSUED
			JAN 21 2019

4 DESCRIPTION OF GOOD

“SMEG REFRIGERATOR, MODEL: FAB32 SERIES”

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 and has the following specifications:

Model	Total Storage Volume (l)	Dimensions (HxWxD; mm)	Power Rating (W)	Color
FAB32RNEN1	304	1,926 x 600 x 677	100	Black
FAB32RRN1				Red
FAB32RPN1				Cream



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



[Signature]
MARILOU P. MENDOZA
Chairperson

2019-01-042 p.19

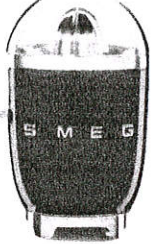



Page
MASTER COPY

REPUBLIC OF THE PHILIPPINES

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

1 AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY AHTN 8509.40.00 MFN – 1% ad valorem	2 TCC (AR) NO. 19-010
	3 DATE ISSUED JAN 21 2019

4 DESCRIPTION OF GOOD “SMEG CITRUS JUICER, MODEL: CJFO1 SERIES” Based on the brochure and technical information submitted, subject article is a manual pressure fruit juicer fitted with one way-anticlockwise rotating conical blades. Available in different colors and designed for household use, its specifications are:																										
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Model</th> <th style="text-align: center;">CJFO1BLEU</th> <th style="text-align: center;">CJFO1CREU</th> <th style="text-align: center;">CJFO1PBEU</th> <th style="text-align: center;">CJFO1RDEU</th> </tr> </thead> <tbody> <tr> <td>Power (W/V/Hz)</td> <td colspan="4" style="text-align: center;">70 / 220-240 / 50-60</td> </tr> <tr> <td>Net weight (Kg)</td> <td colspan="4" style="text-align: center;">2.5</td> </tr> <tr> <td>Color</td> <td style="text-align: center;">Black</td> <td style="text-align: center;">Cream</td> <td style="text-align: center;">Pastel blue</td> <td style="text-align: center;">Red</td> </tr> <tr> <td>Overall dimension (HxLxW)(mm)</td> <td colspan="4" style="text-align: center;">281 x 166 x 166</td> </tr> </tbody> </table>		Model	CJFO1BLEU	CJFO1CREU	CJFO1PBEU	CJFO1RDEU	Power (W/V/Hz)	70 / 220-240 / 50-60				Net weight (Kg)	2.5				Color	Black	Cream	Pastel blue	Red	Overall dimension (HxLxW)(mm)	281 x 166 x 166			
Model	CJFO1BLEU	CJFO1CREU	CJFO1PBEU	CJFO1RDEU																						
Power (W/V/Hz)	70 / 220-240 / 50-60																									
Net weight (Kg)	2.5																									
Color	Black	Cream	Pastel blue	Red																						
Overall dimension (HxLxW)(mm)	281 x 166 x 166																									

5 REASONS FOR CLASSIFICATION Heading 85.09 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a number of domestic appliances in which an electric motor is incorporated. The term “domestic appliances” in this heading means appliances normally used in the household. These appliances are identifiable, according to type, by one or more characteristic features such as overall dimensions, design, capacity, volume. The yardstick for judging these characteristics is that the appliances in question must not operate at a level in excess of household requirements. A limited class of articles are classified here irrespective of their weight. This group consists of, among others, fruit or vegetable juice extractors. In view thereof, subject article is classified under AHTN 2017 subheading 8509.40.00 with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem. This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.	FOR THE COMMISSION  MARILOU P. MENDOZA Chairperson
--	---





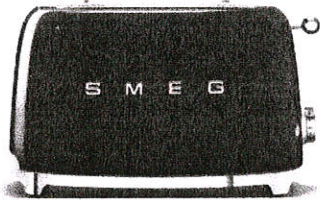
REPUBLIC OF THE PHILIPPINES



TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2017 AHTN CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8516.72.00 MFN – 7% ad valorem		19-012
		3	DATE ISSUED
			JAN 21 2019

4	DESCRIPTION OF GOOD												
	“SMEG TWO (2) SLICE TOASTER, Model: TSF01 SERIES”												
	<p>Based on the technical specifications submitted, subject article is a mains-connected, domestic-type bread toaster. It is made of powder-coated steel with slots incorporating heating elements on both sides, capable of toasting two (2) slices of bread. Subject article has six (6) toasting/browning levels and three (3) pre-set programs (reheat, defrost, and bagel). It is in a 1950’s retro style design that comes in six (6) different colours and specifications are as follows:</p>												
	<table border="1" style="width: 50%;"> <tr> <td>Slot size x 2 (mm)</td> <td style="text-align: center;">36</td> </tr> <tr> <td>Power (W)</td> <td style="text-align: center;">950</td> </tr> <tr> <td>Power supply (V)</td> <td style="text-align: center;">220 - 240</td> </tr> <tr> <td>Frequency (Hz)</td> <td style="text-align: center;">50/60</td> </tr> <tr> <td>Overall dimensions (H x L x W) (mm)</td> <td style="text-align: center;">198 x 325 x 195</td> </tr> <tr> <td>Net weight (kg)</td> <td style="text-align: center;">2.45</td> </tr> </table>	Slot size x 2 (mm)	36	Power (W)	950	Power supply (V)	220 - 240	Frequency (Hz)	50/60	Overall dimensions (H x L x W) (mm)	198 x 325 x 195	Net weight (kg)	2.45
Slot size x 2 (mm)	36												
Power (W)	950												
Power supply (V)	220 - 240												
Frequency (Hz)	50/60												
Overall dimensions (H x L x W) (mm)	198 x 325 x 195												
Net weight (kg)	2.45												
													

5	REASONS FOR CLASSIFICATION
	<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, toasters, including toaster-ovens which are designed essentially for toasting bread but can also bake small items such as potatoes.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8516.72.00, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	  Republic of the Philippines TARIFF COMMISSION 18-00746



Signature
MASTER COPY

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2017 AHTN CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8516.79.10 MFN – 7% ad valorem		19-014
		3	DATE ISSUED
			JAN 21 2019

4 DESCRIPTION OF GOOD**“SMEG KETTLE, Model: KLF01 SERIES”**

Based on the technical specifications submitted, subject article is a mains-connected, domestic-type kettle. It has a powder-coated stainless steel body with polished chrome swivelling base and a concealed heating element capable of boiling water. Subject article has auto shut-off safety feature that deactivates the power when water is boiling, and/or water is not detected inside the kettle. Available in seven (7) different colours with 1950's retro style design, its specifications are as follows:

Jug capacity (litre)	1.7
Power (W)	2,400
Power supply (V)	220 - 240
Frequency (Hz)	50/60
Overall dimensions (H x L x W) (mm)	248 x 226 x 171
Net weight (kg)	1.6

**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, kettles, saucepans, steamers; jacketed urns for heating milk, soup or the like.

In view thereof, subject article is classified under AHTN 2017 subheading 8516.79.10, 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

Signature

MARILOU P. MENDOZA
Chairperson

