

2019-03-03



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

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**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 :** March 05, 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 15 February to 27 February 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
19-015A	"SMEG UNIVERSAL MICROWAVE OVEN, MODEL: FMI020XK"	8516.50.00	MFN - 3% Ad Valorem ACFTA - Zero*
19-024	"FREYSSINET ISOSISM <sup>®</sup> LEAD RUBBER BEARING (LRB)	4016.99.70	MFN - 5% Ad Valorem

2019-03-013 P-2



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DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS

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A handwritten signature in blue ink, appearing to be "J. De" or similar.

19-032	"OPELENE OP1820FA9"	3901.40.00	MFN – 3% Ad Valorem
<b>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</b>			

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

2019-03-013 P.3



REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

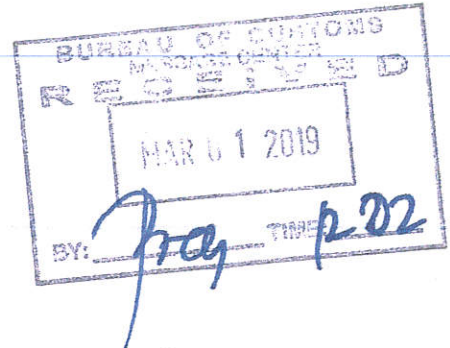
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By:	<u>                    </u>
Date:	<u>03/15</u>
Time:	<u>11:15 AM</u>
Control No:	<u>2019-03-045</u>

TCOC Ref. No. 19-030

27 February 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 Commission Order No. 2017-1 (*Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation of Goods*), and Section 9 of 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 three (3) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 19-015A, 19-024, and 19-032, and one (1) Tariff Classification Dispute Ruling with TCC (DR) No. 19-001, issued by this Commission from 15 February to 27 February 2019.

Thank you.

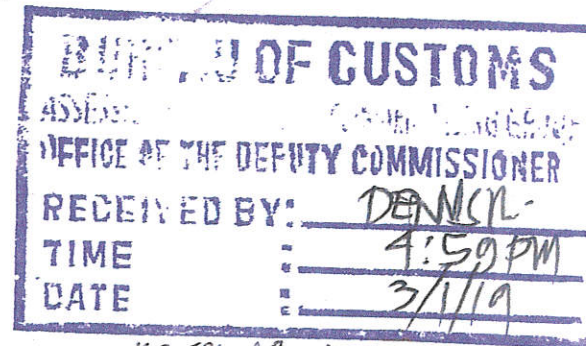
Very truly yours,

  
**MARILOU P. MENDOZA**  
Chairperson

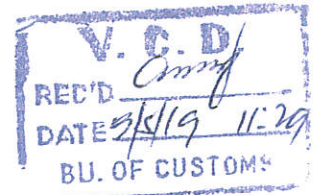


Encl: As stated.

cc: The Secretary  
Department of Finance  
Manila



# 2019-03-6105





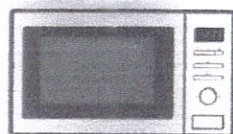
REPUBLIC OF THE PHILIPPINES



## 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 8516.50.00</b> <b>MFN - 3% ad valorem</b> <b>ACFTA - Zero</b>		<b>19-015A</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>FEB 27 2019</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>												
	<b>"SMEG UNIVERSAL MICROWAVE OVEN, MODEL: FMI020XK"</b>												
	<p>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:</p>												
	<table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="width: 50%;">Cooking Method</th> <th style="width: 50%;">Microwave with grill</th> </tr> </thead> <tbody> <tr> <td>Usable Volume</td> <td style="text-align: center;">20 liters</td> </tr> <tr> <td>Turntable Dimension</td> <td style="text-align: center;">24.5 cm</td> </tr> <tr> <td>Microwave Power</td> <td style="text-align: center;">800 W</td> </tr> <tr> <td>Grill Power</td> <td style="text-align: center;">1,000 W</td> </tr> <tr> <td>Connection Rating</td> <td style="text-align: center;">1,250 W</td> </tr> </tbody> </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												
													

<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, 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 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 supersedes TCC (AR) No. 19-015, issued on 21 January 2019. This 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 19 00C14

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*[Signature]*

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

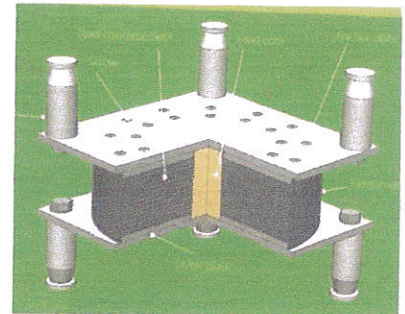
Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 4016.99.70 MFN - 5% ad valorem		19-024
		<b>3</b>	<b>DATE ISSUED</b>
			FEB 21 2019

**4 DESCRIPTION OF GOOD**

**“FREYSSINET ISOSISM® LEAD RUBBER BEARING (LRB)”**

Based on the brochure and product specifications submitted, subject article is a vibration isolator made of steel reinforced elastomeric block of natural rubber with one or more lead cores. It is available in round or square formats and manufactured to the dimensions required for the specific structure in which it will be used. It is to be sandwiched between two steel plates with anchor dowels for attachment to the building and other structures. It isolates the structure from the movement of the ground thus preventing damages to said structure.



**5 REASONS FOR CLASSIFICATION**

Heading 40.16 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers other articles of vulcanised rubber other than hard rubber. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all articles of vulcanised rubber (other than hard rubber) not covered by the preceding headings of this Chapter or by other Chapters.

In view thereof, subject article is classified under AHTN 2017 subheading 4016.99.70, 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

*[Signature of MariLou P. Mendoza]*

**MARILOU P. MENDOZA**  
Chairperson



Republic of the Philippines  
TARIFF COMMISSION



19 00013

2019-03-07 3 P.M



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*Handwritten signature*

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 2019 RATE/S OF IMPORT DUTY</b></p> <p style="text-align: center;">AHTN 3901.40.00 MFN - 3% ad valorem</p>	<p><b>2   TCC (AR) NO.</b></p> <p style="text-align: center;">19-032</p> <p><b>3   DATE ISSUED</b></p> <p style="text-align: center;">FEB 15 2019.</p>
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<p><b>4   DESCRIPTION OF GOOD</b></p> <p style="text-align: center;"><b>“OPELENE OP1820FA9”</b></p> <p>Based on the technical and safety data sheets submitted, subject article is an ethylene-hexene copolymer resin, containing by weight 92.5% ethylene and 7.5% 1-hexene, with slip additive. It is in the form of odourless, translucent white solid having a melt flow index of 2.0 g/10 minutes at 190°C and a density of 919 kg/m<sup>3</sup>. Packed in 25-kg Opelene Form Fill Seal (FFS) film bags, subject article is designed for use in the core layer of multi-layer stretch film applications.</p>
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<p><b>5   REASONS FOR CLASSIFICATION</b></p> <p>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.</p> <p>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.</p> <p>Heading 39.01 of the AHTN 2017 covers polymers of ethylene, in primary forms.</p> <p>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.</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>Mari Lou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> Chairperson</p> <div style="display: flex; justify-content: space-around; align-items: center;">  <div style="text-align: center;">         19-00012     </div> </div>
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