

2019-08-014



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

[Handwritten signature]

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 : 19 August 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 05 - 14 August 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	2019 RATES OF DUTY
19-211	"INA BRAND SHIFT DETENT, ITEM CODE: F-227107.03. ARRE"	8708.40.99	MFN – 10% Ad Valorem
19-217	"LACTOSE EDIBLE INFANT 200 MESH (25 kg)"	1702.11.00	MFN – 1% Ad Valorem
19-290	"NESCAFE® ESPRESSO WHOLE BEAN COFFEE (1 kg)"	In-Quota: 0901.21.10A Out-Quota: 0901.21.10B	In-Quota: 40% Ad Valorem Out-Quota: 40% Ad Valorem



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

MANILA 1099

MASTER COPY

19-296	"INA BRAND SHIFT DETENT, ITEM CODE: F-229341.01. ARRE"	8708.40.99	MFN – 10% Ad Valorem
19-306	"SAMSUNG LED TV, Model: QA55Q70RAKPXD"	8528.72.92	MFN – 10% Ad Valorem ACFTA – 5% Ad Valorem* ATIGA – Zero* AKFTA – Zero*
19-311	"SAMSUNG LED TV, Model: QA75Q90RAWXXY"	8528.72.92	MFN – 10% Ad Valorem ACFTA – 5% Ad Valorem* ATIGA – Zero* AKFTA – Zero*
19-317	"TAGAT® CH 40"	3402.13.90	MFN – 3% Ad Valorem ACFTA – Zero*
19-318	"TEGO® SML 20 C"	3402.13.90	MFN – 3% Ad Valorem ACFTA – Zero*
19-326	"SODIUM HYDROXIDE (LIQUID)"	2815.12.00	Export Duty - Zero
19-327	"SPEAROXIDE 50"	2847.00.10	Export Duty - Zero
19-328	"CHLOROSPEAR CH"	2828.10.00	Export Duty - Zero
19-332	"SAMSUNG LED TV, Model: UA32N4003ARXXP"	8528.72.92	MFN – 10% Ad Valorem ACFTA – 5% Ad Valorem* ATIGA – Zero* AKFTA – Zero*
19-333	"SAMSUNG LED TV, Model: UA3N5003ARXXP"	8528.72.92	MFN – 10% Ad Valorem ACFTA – 5% Ad Valorem* ATIGA – Zero* AKFTA – Zero*
19-335	"SAMSUNG LED TV, Model: UA3N5013ARXXP"	8528.72.92	MFN – 10% Ad Valorem ACFTA – 5% Ad Valorem* ATIGA – Zero* AKFTA – Zero*

2019-08-014 p.3



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

MASTER COPY

19-357	"REMIFEMIN [®] "	3004.90.99	MFN – 5% Ad Valorem
<i>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</i>			

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

2019-08-014 p. 4



MASTER COPY

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

RECEIVED

BY: DENNIS M.
DATE: 16 AUG 2019 10:35

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 19-107

15 August 2019

COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Port Area, Manila

BUREAU OF CUSTOMS
MESSAGE CENTER

RECEIVED

AUG 16 2019

BY: Che TIME: 12:10

Dear **Commissioner Guerrero**:

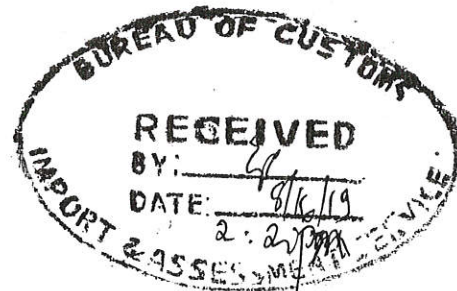


Pursuant to the provisions of Section 1603(f) of the *Customs Modernization and Tariff Act* (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (*Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation of Goods*), this Commission is pleased to furnish your good Office with original copies of fifteen (15) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 19-211, 19-217, 19-290, 19-296, 19-306, 19-311, 19-317, 19-318, 19-326, 19-327, 19-328, 19-332, 19-333, 19-335, and 19-357, and one (1) Tariff Classification Dispute Ruling with TCC (DR) No. 19-013, issued by this Commission from 05 August to 14 August 2019.

Thank you.

Very truly yours,

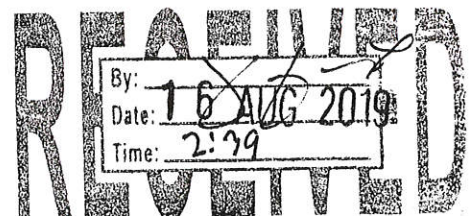
MariLou P. Mendoza
MARILOU P. MENDOZA
Chairperson



Encl: As stated.

cc: The Secretary
Department of Finance
Manila

OFFICE OF THE DIRECTOR
IAS



2019-08-014 p. 5



MASTER COPY

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<p style="text-align: center;">AHTN 8708.40.99 MFN - 10% ad valorem</p>			19-211
		3	DATE ISSUED
		AUG 05 2019	

4 DESCRIPTION OF GOOD

"INA BRAND SHIFT DETENT, ITEM CODE: F-227107.03.ARRE"

Based on the technical information submitted, subject article is an assembly consisting of a threaded steel body with hexagonal head on one end and a steel ball, suspended by a compression spring, on the other end. It is to be installed in the gearbox of a pick-up truck to act on movable parts such as the selector rod. Subject article guides the interlocking parts in the gearshift operation and ensures precise and secure gear shifting. It measures 8.7 mm x 18 mm x 40 mm (LxWxH) and weighs 50 grams.



5 REASONS FOR CLASSIFICATION

Heading 84.83 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, gear boxes and other speed changers, including torque converters. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading excludes, among others, transmission equipment (gear boxes, transmission shafts, clutches, differentials, etc.), which are designed for use solely or principally with vehicles or aircraft (Section XVII). The EN further state that motor car transmission (propeller) shafts, gear boxes and differentials fall in heading 87.08.

Heading 87.08 of the AHTN 2017, on the other hand, covers parts and accessories of the motor vehicles of headings 87.01 to 87.05. The pertinent HS EN state that parts and accessories of this heading include, among others, gear boxes (transmissions) of all types (mechanical, overdrive, preselector, electro-mechanical, automatic, etc.); torque converters; gear box (transmission) casings; shafts (other than internal parts of engines or motors); gear pinions; direct-drive dog-clutches and selector rods, and other transmission parts and components (for example, propeller shafts, half-shafts; gears, gearing; plain shaft bearings; reduction gear assemblies; universal joints).

In view thereof, subject articles are classified under AHTN 2017 subheading 8708.40.99, 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

Mari Lou P. Mendoza
MARILOU P. MENDOZA
 Chairperson



2019-08-014 p. 6



MASTER COPY
[Signature]

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 1702.11.00 MFN - 1% ad valorem		19-217
		3	DATE ISSUED
			AUG 09 2019

4 DESCRIPTION OF GOOD

“LACTOSE EDIBLE INFANT 200 MESH (25 kg)”

Based on the certificate of composition, process flowchart, and sample submitted, subject article is a pure lactose (minimum of 99% anhydrous lactose, calculated on a dry basis) in the form of white, crystalline powder. It is manufactured by concentration, crystallization, decanting, centrifugation, drying, sifting, and grinding of whey permeate obtained from filtration of whey separated from the curd of pasteurized raw milk. Packed in 25-kg bags, subject article is used as a raw material in the manufacture of infant milk powder.

5 REASONS FOR CLASSIFICATION

Heading 17.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this part covers sugars, other than sugars of heading 17.01 or chemically pure sugars of heading 29.40, in solid form (including powders), whether or not containing added flavouring or colouring matter. The principal sugars of this heading are, among others, lactose (also known as milk sugar) (C₁₂H₂₂O₁₁), which occurs in milk and is produced commercially from whey. This heading covers both commercial and chemically pure lactose. Such products must contain by weight more than 95% lactose, expressed as anhydrous lactose, calculated on the dry matter. For the purposes of calculating the percentage weight of lactose in a product the expression “dry matter” should be taken to exclude both free water and water of crystallisation. Products obtained from whey and containing 95 % or less by weight of lactose, expressed as anhydrous lactose, calculated on the dry matter, are excluded (generally heading 04.04). Lactose is used extensively, with milk, in the preparation of infant foods; it is also used in confectionery, in jam-making or in pharmacy.

In view thereof, subject article is classified under AHTN 2017 subheading 1702.11.00, 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



2019-08-04 p. 7



MASTER COPY
[Signature]

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	<u>In-Quota</u>	<u>Out-Quota</u>		19-290
	MFN	0901.21.10A 40% ad valorem	0901.21.10B 40% ad valorem	3	DATE ISSUED
					AUG 13 2019

4 DESCRIPTION OF GOOD

“NESCAFÉ® ESPRESSO WHOLE BEAN COFFEE (1 kg)”

Based on the product specifications, manufacturing process flowchart, and sample submitted, subject article consists of whole roasted coffee beans made from green coffee beans. Packed in 1-kg bags, subject article is a full-bodied espresso blend of Arabica and Robusta coffees.

5 REASONS FOR CLASSIFICATION

Heading 09.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, coffee, whether or not roasted or decaffeinated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, roasted coffee (with or without caffeine content) whether or not ground.

In view thereof, subject article is classified under AHTN 2017 subheadings 0901.21.10A and 0901.21.10B, with Most Favoured Nation (MFN) In-Quota and Out-Quota rates of duty of 40% 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



19-00294

[Signature]
MARILOU P. MENDOZA
Chairperson

2019-08-014 p. 8



MASTER COPY *[Signature]*

REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

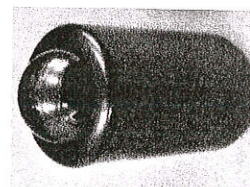
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	AHTN 8708.40.99 MFN - 10% ad valorem	2	TCC (AR) NO.
				19-296
			3	DATE ISSUED
			AUG 05 2019	

4 DESCRIPTION OF GOOD

“INA BRAND SHIFT DETENT, ITEM CODE: F-229341.01.ARRE”

Based on the technical information submitted, subject article is an assembly consisting of a steel body with a steel ball on top, suspended by a compression spring inside. It is to be installed in the gearbox of a pick-up truck to act on movable parts such as the selector rod. Subject article guides the interlocking parts in the gearshift operation and ensures precise and secure gear shifting. It measures 11.9 mm x 17 mm x 31 mm (LxWxH) and weighs 31 grams.



5 REASONS FOR CLASSIFICATION

Heading 84.83 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, gear boxes and other speed changers, including torque converters. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading excludes, among others, transmission equipment (gear boxes, transmission shafts, clutches, differentials, etc.), which are designed for use solely or principally with vehicles or aircraft (Section XVII). The EN further state that motor car transmission (propeller) shafts, gear boxes and differentials fall in heading 87.08.

Heading 87.08 of the AHTN 2017, on the other hand, covers parts and accessories of the motor vehicles of headings 87.01 to 87.05. The pertinent HS EN state that parts and accessories of this heading include, among others, gear boxes (transmissions) of all types (mechanical, overdrive, preselector, electro-mechanical, automatic, etc.); torque converters; gear box (transmission) casings; shafts (other than internal parts of engines or motors); gear pinions; direct-drive dog-clutches and selector rods, and other transmission parts and components (for example, propeller shafts, half-shafts; gears, gearing; plain shaft bearings; reduction gear assemblies; universal joints).

In view thereof, subject article is classified under AHTN 2017 subheading 8708.40.99, 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



2019-08-014 p.19



Handwritten signature/initials

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 8528.72.92 MFN - 10% ad valorem ACFTA - 5% ad valorem ATIGA - Zero AKFTA - Zero		19-306
		3	DATE ISSUED
			AUG 06 2019

4 DESCRIPTION OF GOOD

“SAMSUNG LED TV, Model: QA55Q70RAKFXD”

Based on the brochure and technical information submitted, subject article is a 55-inch television set with a tuner and is of quantum light-emitting diode (QLED) type. It has the capability of connecting to wireless computer networks (wireless local area network or WLAN), to a Bluetooth transceiver module, and to multimedia players. Subject article's specifications are:

Power Supply (V,Hz)	AC 100-240, 50/60	Net weight (kg)	18.0
Power Rating (W)	205	Tuner	Analog, TV Key
Dimension (WxHxD)(mm)	1230.6 x 708.1 x 61.9		
Connectivity	HMDI(4), USB(2), Component In (Y/Pb/Pr), Composite In (AV), Ethernet (LAN), Anynet+ (HDMI-CEC), Digital Audio Out, RF In, Wireless LAN Built-in		
Accessories Included	Remote controller, batteries, smart control, mini wall mount support, vesa wall mount support, user manual, E-manual, power cable, slim gender cable		

5 REASONS FOR CLASSIFICATION

Heading 85.28 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, television reception apparatus, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus, for the display of signals (television sets).

In view thereof, subject article is classified under AHTN 2017 subheading 8528.72.92 with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form "E"; and ASEAN Trade in Goods Agreement (ATIGA) and ASEAN-Korea Free Trade Area (AKFTA) rates of duty of zero, subject to submission of CO Forms "D" and "AK", respectively.

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

FOR THE COMMISSION



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

2019-08-014 p. 10



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 8528.72.92 MFN – 10% ad valorem ACFTA – 5% ad valorem ATIGA – Zero AKFTA – Zero		19-311
		3	DATE ISSUED
		AUG 09 2019	

4 DESCRIPTION OF GOOD

“SAMSUNG LED TV, Model: QA75Q90RAWXXY”

Based on the technical information submitted, subject article is a quantum dot light-emitting diode (QLED) smart television set with built-in wireless local area network (WLAN), Bluetooth, and Bluetooth Low Energy (BLE) transceiver modules. Subject article has the following specifications:

Screen Size	75”
Resolution	3,840 x 2,160
Connectivity	HDMI – 4
	USB – 3
	Component In – 1
	Composite In – 1
	Ethernet (LAN) – 1
	Digital Audio Out – 1
	RF In – 1
Accessories included	Remote control and batteries, Samsung smart control, wall-mount support, slim gender cable, E-manual, user manual, and power cable



5 REASONS FOR CLASSIFICATION

Heading 85.28 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, television reception apparatus, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus, for the display of signals (television sets).

In view thereof, subject article is classified under AHTN 2017 subheading 8528.72.92, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”; and ASEAN Trade in Goods Agreement (ATIGA) and ASEAN-Korea Free Trade Area (AKFTA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “D” and “AK”, respectively.

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

FOR THE COMMISSION

Mari Lou P. Mendoza
MARILOU P. MENDOZA
Chairperson



Republic of the Philippines
TARIFF COMMISSION



19-00293

2019-08-014 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 IMPORT DUTY	<p>AHTN 3402.13.90 MFN - 3% ad valorem ACFTA - Zero</p>	2	TCC (AR) NO.
				19-317
			3	DATE ISSUED
			AUG 05 2019	

4 DESCRIPTION OF GOOD

"TAGAT® CH 40"

Based on the technical information, product specifications, and sample submitted, subject article is polyethylene glycol (PEG) 40 hydrogenated castor oil (a combination of PEG and hydrogenated castor oil) in the form of a pale-yellow, viscous liquid. Packed in 220-kg drums, subject article is used as a non-ionic surfactant, a hydrophilic emulsifier in oil-in-water systems, and a universal solubilizer in toiletry products such as shampoos and shower preparations.

5 REASONS FOR CLASSIFICATION

Heading 34.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, organic surface-active agents (other than soap). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that organic surface-active agents are capable of adsorption at an interface; in this state they display a number of physico-chemical properties, particularly surface activity (e.g., reduction of surface tension, foaming, emulsifying, wetting), which is why they are usually known as "surfactants". Organic surface-active agents may be non-ionic, in which case they do not produce ions in an aqueous solution. Their solubility in water is due to the presence in the molecules of functional groups which have a strong affinity for water. Examples are: products of the condensation of fatty alcohols, fatty acids or alkylphenols with ethylene oxide; ethoxylates of fatty acid amides.

In view thereof, subject article is classified under AHTN 2017 subheading 3402.13.90, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E".

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

FOR THE COMMISSION

Mari Lou P. Mendoza

MARILOU P. MENDOZA
Chairperson



Republic of the Philippines
TARIFF COMMISSION



19-002R5

2019-08-04 p. 12



MASTER COPY
[Signature]

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	<p style="text-align: center;">AHTN 3402.13.90 MFN - 3% ad valorem ACFTA - Zero</p>	2	TCC (AR) NO.
				19-318
			3	DATE ISSUED
			AUG 05 2019	

4 DESCRIPTION OF GOOD

"TEGO® SML 20 C"

Based on the product specifications, technical and safety data sheets, and sample submitted, subject article is a non-ionic surfactant composed of polysorbate 20, derived from polyethylene glycol polymer, sorbitan, and lauric acid. It is in the form of a light-yellow liquid. Packed in 220-kg drums, subject article is used as a mild non-ionic surfactant in the manufacture of shampoos, shower and foam baths, and as a solubilizer for lipophilic substances, such as fatty oils and perfume oils.

5 REASONS FOR CLASSIFICATION

Heading 34.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, organic surface-active agents (other than soap). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that organic surface-active agents are capable of adsorption at an interface; in this state they display a number of physico-chemical properties, particularly surface activity (e.g., reduction of surface tension, foaming, emulsifying, wetting), which is why they are usually known as "surfactants". Organic surface-active agents may be non-ionic, in which case they do not produce ions in an aqueous solution. Their solubility in water is due to the presence in the molecules of functional groups which have a strong affinity for water. Examples are: products of the condensation of fatty alcohols, fatty acids or alkylphenols with ethylene oxide; ethoxylates of fatty acid amides.

In view thereof, subject article is classified under AHTN 2017 subheading 3402.13.90, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E".

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

FOR THE COMMISSION

[Signature]
MARILOU P. MENDOZA
Chairperson



2019-08-014 p. 13



[Handwritten signature]

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 2815.12.00 Export Duty - Zero		19-326
		3	DATE ISSUED
			AUG 07 2019

4 DESCRIPTION OF GOOD

“SODIUM HYDROXIDE (LIQUID)”

Based on the product information, material safety data sheet, and sample submitted, subject article is a sodium hydroxide solution (sodium hydroxide and deionized water) in the form of clear to pale-yellow viscous liquid. Packed in 200-l plastic drums, 20-l plastic carboys, and 1-gallon plastic containers, subject article is used as a raw material in producing caustic bottle cleaning preparations.

5 REASONS FOR CLASSIFICATION

Notes 1(a) and (b) to Chapter 28 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 state 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; and products above, dissolved in water.

Heading 28.15 of the AHTN 2017 covers, among others, sodium hydroxide (caustic soda). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that sodium hydroxide is obtained, for example, by causticising sodium carbonate with milk of lime or by electrolyzing sodium chloride. It may be presented as an aqueous solution or an anhydrous solid. Evaporation of the sodium hydroxide aqueous solution produces solid sodium hydroxide in the form of flakes or lumps. The pure product is presented in pellets or cubes in glass jars. It is a powerful base with many industrial uses: preparation of certain chemical wood pulps by elimination of the lignin, manufacture of regenerated cellulose, mercerising of cotton, tantalum or niobium metallurgy, production of hard soaps, manufacture of many chemical products, including phenolic compounds (phenol, resorcinol, alizarin, etc.).

In view thereof, subject article is classified under AHTN 2017 subheading 2815.12.00.

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



19-00291

2019-08-014 P. 147



MASTER COPY
[Signature]

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.
		19-327	
AHTN 2847.00.10 Export Duty – Zero		3	DATE ISSUED
		AUG 14 2019	

4 DESCRIPTION OF GOOD

“SPEAROXIDE 50”

Based on the sample, product information sheet, and material safety data sheet submitted, subject article is an aqueous solution of hydrogen peroxide. It is used to deodorize and reduce the chemical oxygen demand (COD) and biological oxygen demand (BOD) contents of industrial waste water. Subject article is to be exported in 200-liter plastic drums.

5 REASONS FOR CLASSIFICATION

Notes 1(a) and (b) to Chapter 28 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 state 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, dissolved in water.

Heading 28.47 of the AHTN 2017 covers hydrogen peroxide whether or not solidified with urea. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that hydrogen peroxide (H₂O₂) is obtained by electrolytic oxidation of sulphuric acid followed by distillation, or by treating barium or sodium peroxide or potassium persulphate with an acid. It is a colourless liquid with the appearance of ordinary water. It may have a syrupy consistency and corrodes the skin when concentrated. It is transported in carboys. Hydrogen peroxide is used for bleaching textiles, feathers, straw, sponges, ivory, hair, etc. It is also used for vat-dyeing, for purifying water, for restoring old pictures, in photography and in medicine (as an antiseptic and haemostat).

In view thereof, subject article is classified under AHTN 2017 subheading 2847.00.10.

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



19-00295

2019-08.014 p.15



Handwritten signature
MASTER COP

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 2828.10.00 Export Duty – Zero		19-328
		3	DATE ISSUED
			AUG 14 2019

4 DESCRIPTION OF GOOD

“CHLOROSPEAR CH”

Based on the sample, product information sheet, and material safety data sheet submitted, subject article is pure calcium hypochlorite in the form of white to grayish-white granules. It is used to sanitize public swimming pools and food preparation equipment, to disinfect drinking water, and as an oxidizing agent for organic products. Subject article is to be exported in 40-kg plastic carboys.

5 REASONS FOR CLASSIFICATION

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.

Heading 28.28 of the AHTN 2017 covers, among others, commercial calcium hypochlorite. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that calcium hypochlorite which is improperly known in commerce as “chloride of lime”, consists mainly of impure calcium hypochlorite and calcium chloride and, sometimes, calcium oxide or hydroxide. It is obtained by saturating calcium hydroxide with chlorine. It is a white, amorphous, powdery substance, hygroscopic when containing calcium chloride, soluble in water, and sensitive to the action of light, heat and carbon dioxide. It affects animal fibres and organic matter, and destroys colouring matter. It is used for bleaching vegetable textiles or wood pulp, as a disinfectant or antiseptic (to purify water by “javellisation”), for spreading over ground contaminated by lethal gases. Pure calcium hypochlorite occurs in crystalline masses or in solutions smelling of chlorine; it is slightly more stable than the impure product.

In view thereof, subject article is classified under AHTN 2017 subheading 2828.10.00.

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



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

2019-08-014 p. 16



MASTER COPY
[Signature]

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.
			19-332
		3	DATE ISSUED
		AUG 06 2019	

4	DESCRIPTION OF GOOD
“SAMSUNG LED TV, Model: UA32N4003ARXXP”	
Based on the brochure and technical information submitted, subject article is a 32-inch light-emitting diode (LED) television set. Its specifications are:	
Power Supply (V,Hz)	AC 100-240, 50/60
Weight with STAND (kg)	4.3 ± 0.3
Dimension with Stand (WxHxD)(mm)	732.9 x 462.8 x 163.7
Connectivity	HDMI(2), USB, Component In (Y/Pb/Pr), Composite In (AV), Digital Audio Out (Optical), RF In
Accessories Included	Remote controller, batteries, vesa wall mount support, user manual, power cable

5	REASONS FOR CLASSIFICATION
<p>Heading 85.28 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, television reception apparatus, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus, for the display of signals (television sets).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8528.72.92 with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”; and ASEAN Trade in Goods Agreement (ATIGA) and ASEAN-Korea Free Trade Area (AKFTA) rates of duty of zero, subject to submission of CO Forms “D” 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>[Signature]</i> MARILOU P. MENDOZA Chairperson</p>	



2019-08-014p 17



MASTER COPY
[Signature]

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 8528.72.92 MFN - 10% ad valorem ACFTA - 5% ad valorem ATIGA - Zero AKFTA - Zero		19-333
		3	DATE ISSUED
			AUG 06 2019

4	DESCRIPTION OF GOOD										
	<p align="center">“SAMSUNG LED TV, Model: UA43N5003ARXXP”</p> <p>Based on the brochure and technical information submitted, subject article is a 43-inch light-emitting diode (LED) television set. Its specifications are:</p> <table border="1"> <tr> <td>Power Supply (V,Hz)</td> <td>AC 100-240, 50/60</td> </tr> <tr> <td>Weight with Stand (kg)</td> <td>7.4 ± 0.3</td> </tr> <tr> <td>Dimension with stand (WxHxD)(mm)</td> <td>967.4 x 590.6 x 159.5</td> </tr> <tr> <td>Connectivity</td> <td>HDMI(2), USB, Component In (Y/Pb/Pr), Composite In (AV), Digital Audio Out (Optical), RF In</td> </tr> <tr> <td>Accessories Included</td> <td>Remote controller, batteries, mini wall mount support, vesa wall mount support, user manual, power cable</td> </tr> </table>	Power Supply (V,Hz)	AC 100-240, 50/60	Weight with Stand (kg)	7.4 ± 0.3	Dimension with stand (WxHxD)(mm)	967.4 x 590.6 x 159.5	Connectivity	HDMI(2), USB, Component In (Y/Pb/Pr), Composite In (AV), Digital Audio Out (Optical), RF In	Accessories Included	Remote controller, batteries, mini wall mount support, vesa wall mount support, user manual, power cable
Power Supply (V,Hz)	AC 100-240, 50/60										
Weight with Stand (kg)	7.4 ± 0.3										
Dimension with stand (WxHxD)(mm)	967.4 x 590.6 x 159.5										
Connectivity	HDMI(2), USB, Component In (Y/Pb/Pr), Composite In (AV), Digital Audio Out (Optical), RF In										
Accessories Included	Remote controller, batteries, mini wall mount support, vesa wall mount support, user manual, power cable										

5	REASONS FOR CLASSIFICATION
	<p>Heading 85.28 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, television reception apparatus, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus, for the display of signals (television sets).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8528.72.92 with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”; and ASEAN Trade in Goods Agreement (ATIGA) and ASEAN-Korea Free Trade Area (AKFTA) rates of duty of zero, subject to submission of CO Forms “D” 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>[Signature]</i></p> <p align="right">MARILOU P. MENDOZA Chairperson</p>



19-00269

2019-08-014 p. 18



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 8528.72.92 MFN - 10% ad valorem ACFTA - 5% ad valorem ATIGA - Zero AKFTA - Zero	2	TCC (AR) NO.
		19-335
	3	DATE ISSUED
		AUG 06 2019

4	DESCRIPTION OF GOOD										
<p>“SAMSUNG LED TV, Model: UA43N5013ARXXP”</p> <p>Based on the brochure and technical information submitted, subject article is a 43-inch light-emitting diode (LED) television set. Its specifications are:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Power Supply (V,Hz)</td> <td>AC 100-240, 50/60</td> </tr> <tr> <td>Weight with Stand (kg)</td> <td>7.4 ± 0.3</td> </tr> <tr> <td>Dimension with Stand (WxHxD)(mm)</td> <td>967.4 x 590.6 x 159.5</td> </tr> <tr> <td>Connectivity</td> <td>HDMI(2), USB, Component In (Y/Pb/Pr), Composite In (AV), Digital Audio Out (Optical), RF In</td> </tr> <tr> <td>Accessories Included</td> <td>Remote controller, batteries, mini wall mount support, vesa wall mount support, user manual, power cable</td> </tr> </table>		Power Supply (V,Hz)	AC 100-240, 50/60	Weight with Stand (kg)	7.4 ± 0.3	Dimension with Stand (WxHxD)(mm)	967.4 x 590.6 x 159.5	Connectivity	HDMI(2), USB, Component In (Y/Pb/Pr), Composite In (AV), Digital Audio Out (Optical), RF In	Accessories Included	Remote controller, batteries, mini wall mount support, vesa wall mount support, user manual, power cable
Power Supply (V,Hz)	AC 100-240, 50/60										
Weight with Stand (kg)	7.4 ± 0.3										
Dimension with Stand (WxHxD)(mm)	967.4 x 590.6 x 159.5										
Connectivity	HDMI(2), USB, Component In (Y/Pb/Pr), Composite In (AV), Digital Audio Out (Optical), RF In										
Accessories Included	Remote controller, batteries, mini wall mount support, vesa wall mount support, user manual, power cable										

5	REASONS FOR CLASSIFICATION
<p>Heading 85.28 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, television reception apparatus, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus, for the display of signals (television sets).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8528.72.92 with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”; and ASEAN Trade in Goods Agreement (ATIGA) and ASEAN-Korea Free Trade Area (AKFTA) rates of duty of zero, subject to submission of CO Forms “D” 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>MARILOU P. MENDOZA Chairperson</p>	



Republic of the Philippines
TARIFF COMMISSION



19-00270

2019-08-014 p19



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 3004.90.99 MFN - 5% ad valorem		19-357
		3	DATE ISSUED
			AUG 14 2019

4	DESCRIPTION OF GOOD
	"REMIFEMIN®"
	<p>Based on the product monograph, product insert, photograph of product packaging, and certificate of product registration from the Food and Drug Administration (FDA) submitted, subject article is a medicament in the form of round, slightly biconvex, whitish-beige 20-mg tablet. It is produced from the medicinal plant <i>Cimicifuga racemosa</i> (black cohosh root and rhizome) via standardized production procedure with constant monitoring of the contents of active compounds (triterpene glycosides) in combination with other ingredients such as cellulose powder, lactose monohydrate, and magnesium stearate, among others. Packed in boxes containing three (3) blister packs of 20 tablets, subject article is indicated for the symptomatic treatment of menopausal complaints, such as vasomotor symptoms, psychovegetative symptoms, and neurovegetative complaints prior to menstrual bleeding and in case of painful menstrual bleeding (dysmenorrhea).</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 30.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers medicaments (excluding goods of heading 30.02, 30.05 and 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicaments consisting of mixed or unmixed products, provided they are, among others, put up in measured doses or in forms such as tablets, ampoules, capsules, cachets, drops or pastilles, medicaments in the form of transdermal administration systems, or small quantities of powder, ready for taking as single doses for therapeutic or prophylactic use. The heading applies to such single doses whether in bulk, in packings for retail sale, etc.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3004.90.99 with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> MARILOU P. MENDOZA Chairperson
	 Republic of the Philippines TARIFF COMMISSION 19-00297

