

2019-09-007



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 : 09 September 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 27 August – 09 September 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
19-235	“SAMSUNG LARGE FORMAT DISPLAY, MODEL: LH025IFHSAS”	8528.59.10	MFN – 15% Ad Valorem ATIGA – Zero* ACFTA – Zero* AKFTA – Zero*
19-310	“SAMSUNG MONITOR, MODEL: LU28E590DS/XP”	8528.52.00A	MFN – Zero ATIGA – Zero* ACFTA – Zero* AKFTA – Zero*
19-316	“TEGO® COSMO P 813”	3402.13.90	MFN – 3% Ad Valorem

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DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA 1099

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19-320	“AUTOCLAVED AERATED CONCRETE BLOCK”	6810.11.00	MFN – 10% Ad Valorem ACFTA – Zero*
19-322	“HiCAL-S”	3824.99.99	MFN – 3% Ad Valorem AANZFTA – Zero*
19-324	“HiCAL-R”	3824.99.99	MFN – 3% Ad Valorem AANZFTA – Zero*
19-330	“THIN JOINT MORTAR”	3824.50.00	MFN – 3% Ad Valorem ACFTA – Zero*
19-331	“CIPHER LAB MODEM CRADLE FOR 8000 SERIES POCKET-SIZED MOBILE COMPUTER”	8517.62.41	MFN – Zero ACFTA – Zero*
19-353	“BAKMI MEWAH [®] RASA BAKMI GORENG KOMPLIT”	1902.30.40	MFN – 15% Ad Valorem ATIGA – Zero*
19-354	“BAKMI MEWAH [®] CHICKEN NOODLES WITH REAL CHICKEN MEAT”	1902.30.40	MFN – 15% Ad Valorem ATIGA – Zero*
19-365	“MONA CANOLA OIL”	1514.19.20	MFN – 3% Ad Valorem ATIGA – Zero*
19-366	“CB-N1H1A NC002”	3902.10.40	MFN – 10% Ad Valorem ACFTA – 5% Ad Valorem*

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DEPARTMENT OF FINANCE
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19-392	“APTAMIL™ (For the Dietary Management of Infants with Regurgitation)”	1901.10.20	MFN – 7% 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

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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 19-111

03 September 2019

COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Port Area, Manila



BOC-09-06256

Dear **Commissioner Guerrero**:

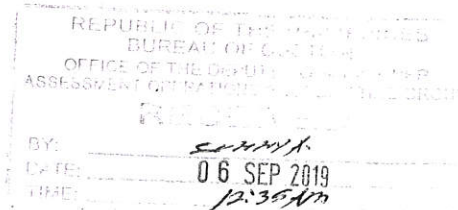
Pursuant to the provisions of Section 1603(f) of the *Customs Modernization and Tariff Act* (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (*Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation of Goods*), this Commission is pleased to furnish your good Office with original copies of thirteen (13) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 19-235, 19-310, 19-316, 19-320, 19-322, 19-324, 19-330, 19-331, 19-353, 19-354, 19-365, 19-366, and 19-392, issued by this Commission from 27 August to 02 September 2019.

Thank you.

Very truly yours,

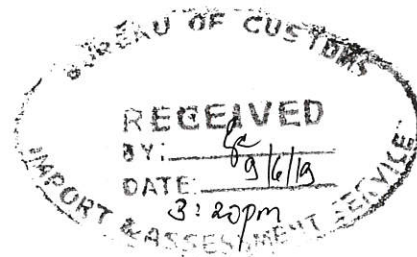
M. P. Mendoza

MARILOU P. MENDOZA
Chairperson



Encl: As stated.

cc: *The Secretary*
Department of Finance
Manila









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 8528.59.10 MFN - 15% ad valorem ATIGA - Zero ACFTA - Zero AKFTA - Zero		19-235
		3	DATE ISSUED
			SEP 02 2019

4	DESCRIPTION OF GOOD														
	“SAMSUNG LARGE FORMAT DISPLAY, MODEL: LH025IFHSAS” Based on the brochure submitted, subject article is a colour light-emitting diode (LED) display panel. It is designed to be connected to other LED panels and/or a set-back-box (SBB) media player via interface gender (I/G) card. Used as a digital signage unit for commercial purposes, subject article has the following specifications:														
	<table border="1" style="width: 100%;"> <tr> <td style="width: 40%;">Diode Type</td> <td>Surface Mount Device (SMD)</td> </tr> <tr> <td>Pixel Pitch</td> <td>2.5 mm</td> </tr> <tr> <td>Pixel Configuration</td> <td>192 x 216</td> </tr> <tr> <td>Connectivity</td> <td>Data In/Out port</td> </tr> <tr> <td>Power Supply</td> <td>100-240 V AC, 50/60 Hz</td> </tr> <tr> <td>Weight (kg)</td> <td>5.8</td> </tr> <tr> <td>Set Dimension (L x H x D; mm)</td> <td>480 x 540 x 65</td> </tr> </table> <div style="text-align: right; margin-top: 10px;">  </div>	Diode Type	Surface Mount Device (SMD)	Pixel Pitch	2.5 mm	Pixel Configuration	192 x 216	Connectivity	Data In/Out port	Power Supply	100-240 V AC, 50/60 Hz	Weight (kg)	5.8	Set Dimension (L x H x D; mm)	480 x 540 x 65
Diode Type	Surface Mount Device (SMD)														
Pixel Pitch	2.5 mm														
Pixel Configuration	192 x 216														
Connectivity	Data In/Out port														
Power Supply	100-240 V AC, 50/60 Hz														
Weight (kg)	5.8														
Set Dimension (L x H x D; mm)	480 x 540 x 65														

5	REASONS FOR CLASSIFICATION
	<p>Heading 85.28 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, monitors and projectors, not incorporating television reception apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, monitors and projectors, not incorporating television reception apparatus. Monitors, projectors and television sets utilize different technologies, such as CRT (cathode-ray tube), LCD (liquid crystal display), DMD (digital micromirror device), OLED (organic light-emitting diodes) and plasma, to display images.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8528.59.10, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem; and ASEAN Trade in Goods Agreement (ATIGA), ASEAN-China Free Trade Area (ACFTA), and ASEAN-Korea Free Trade Area (AKFTA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “D”, “E”, and “AK”, respectively.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right; margin-top: 20px;">FOR THE COMMISSION</p> <p style="text-align: right; margin-top: 10px;">  MARILOU P. MENDOZA Chairperson </p>
	  <p style="text-align: center; font-size: small;">Republic of the Philippines TARIFF COMMISSION 19-00272</p>

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

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8528.52.00A MFN - Zero ATIGA - Zero ACFTA - Zero AKFTA - Zero		19-310
		3	DATE ISSUED
			SEP 02 2019

4 DESCRIPTION OF GOOD

“SAMSUNG MONITOR, MODEL: LU28E590DS/XP”

Based on the brochure and technical information submitted, subject article is a colour light-emitting diode (LED)-backlit display monitor. It is capable of connecting to computers and multimedia players. Used for better entertainment screen and picture quality display, among others, subject article has the following specifications:

Screen size (inch)	28
Resolution	3840 x 2160
Power input	AC 100 – 240V
Dimension with stand (WxHxD) (mm)	660.9 x 468.5 x 187.1
Weight with stand (kg)	5.28
Connectivity	Display port, HDMI, headphone
Accessories included	HDMI cable, DP cable, installation CD with manual, setup guide, and warranty card



5 REASONS FOR CLASSIFICATION

Heading 85.28 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, monitors and projectors, not incorporating television reception apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, monitors which are capable of accepting a signal from the central processing unit of an automatic data processing machine and provide a graphical presentation of the data processed. These monitors are distinguishable from other types of monitors and from television receivers. The monitors of this group may be characterised by the following features, among others, they do not incorporate a channel selector or video tuner; they are fitted with connectors characteristic of data processing systems (e.g., RS-232C interface, DIN, D-SUB, VGA, DVI, HDMI or DP (display port) connectors); and the viewable image size of these monitors does not generally exceed 76 cm (30 inches).

In view thereof, subject article is classified under AHTN 2017 subheading 8528.52.00A, with a Most Favoured Nation (MFN) rate of duty of zero; and ASEAN Trade in Goods Agreement (ATIGA), ASEAN-China Free Trade Area (ACFTA), and ASEAN-Korea Free Trade Area (AKFTA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “D”, “E”, and “AK”, respectively.

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



19-00273

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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3402.13.90 MFN - 3% ad valorem		19-316
		3	DATE ISSUED
			SEP 02 2019

4 DESCRIPTION OF GOOD

“TEGO® COSMO P 813”

Based on the product specifications, certificate of analysis, safety data sheet, product data record, and sample submitted, subject article is a non-ionic surfactant with anti-microbial properties made of polyglyceryl-3 caprylate (ester of caprylic acid and polyglycerin-3) based on vegetable materials. It is in the form of yellow liquid with a characteristic odour. Packed in 25-kg jerrycans, it is used as a raw material for deodorant and antiperspirant products, skin care products, shampoo, and conditioners.

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 the organic surface-active agents of this heading are chemical compounds, not chemically defined, which contain one or more hydrophilic or hydrophobic functional groups in such a proportion that, when mixed with water at a concentration of 0.5% at 20°C and left to stand for one hour at the same temperature, they give a transparent or translucent liquid or stable emulsion without separation of insoluble matter. 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, among others, 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.

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

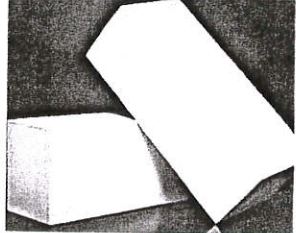





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION
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 6810.11.00 MFN - 10% ad valorem ACFTA - Zero		19-320
		3	DATE ISSUED
			AUG 27 2019

4	DESCRIPTION OF GOOD
	“AUTOCLAVED AERATED CONCRETE BLOCK”
	<p>Based on the brochure, product data sheet, and material safety data sheet submitted, subject article is a precast block of composite materials. Subject article is an agglomeration of cement, silicon dioxide, calcium sulfate, calcium oxide and aluminium paste, formed into blocks, and cured under heat and pressure in an autoclave. With dimensions of (L x W x H) 600 x (200, 250) x (75, 100, 120, 150, 180, 200, 250) (mm), it is used for constructing walls and other building elements.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 68.10 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers articles of cement, of concrete or of artificial stone, whether or not reinforced. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers moulded, pressed or centrifuged articles (e.g., certain pipes) of cement (including slag cement), of concrete or of artificial stone. The heading also covers bricks, tiles, and other sandlime articles made from a pasty mixture of sand, lime and water; after pressure-moulding, these articles are steam-treated for several hours under high pressure in horizontal autoclaves, at a temperature of around 140°C. These products, which may be white or artificially coloured, are used for much the same purposes as ordinary bricks, or tiles.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 6810.11.00, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p>  MARILOU P. MENDOZA Chairperson
	  Republic of the Philippines TARIFF COMMISSION 19-00321

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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 3824.99.99 MFN - 3% ad valorem AANZFTA - Zero		19-322	
		3	DATE ISSUED
		AUG 27 2019.	

4 DESCRIPTION OF GOOD

“HiCAL-S”

Based on the technical information, safety data sheet, manufacturing process flowchart, and sample submitted, subject article is a mineral material rich in fluoride (10% to 14%), sodium (22% to 27%), and aluminium (25% to 30%). It is in the form of dark-brown aggregates with more than 90%, by weight, passing through a 10-mm sieve. It is produced by crushing the residual materials from aluminium smelting, destructing and eliminating the cyanide content, then homogeneous blending the batches of treated material. Subject article is a mineralizer used in the manufacture of cement clinker.

5 REASONS FOR CLASSIFICATION

Heading 38.24 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the chemical products classified here are therefore products whose composition is not chemically defined, whether they are obtained as by-products of the manufacture of other substances (this applies, for example, to naphthenic acids) or prepared directly.

In view thereof, subject article is classified under AHTN 2017 subheading 3824.99.99, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AANZ”.

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



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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<p style="text-align: center;">AHTN 3824.99.99 MFN - 3% ad valorem AANZFTA - Zero</p>		19-324	
		3	DATE ISSUED
		AUG 27 2019	

4 DESCRIPTION OF GOOD

“HICAL-R”

Based on the technical information, safety data sheet, manufacturing process flowchart, and sample submitted, subject article is a mineral material rich in fluoride (8% to 12%), sodium (18% to 23%), and aluminium (25% to 30%). It is in the form of dark-brown aggregates with more than 90%, by weight, passing through a 10-mm sieve. It is produced by crushing the residual materials from aluminium smelting, destructing and eliminating the cyanide content, then homogeneous blending the batches of treated material. Subject article is a mineralizer used in the manufacture of cement clinker.

5 REASONS FOR CLASSIFICATION

Heading 38.24 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the chemical products classified here are therefore products whose composition is not chemically defined, whether they are obtained as by-products of the manufacture of other substances (this applies, for example, to naphthenic acids) or prepared directly.

In view thereof, subject article is classified under AHTN 2017 subheading 3824.99.99, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AANZ”.

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



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3824.50.00 MFN - 3% ad valorem ACFTA - Zero		19-330
		3	DATE ISSUED
			SEP 02 2019

4 DESCRIPTION OF GOOD

“THIN JOINT MORTAR”

Based on the safety data sheet, product specifications, and sample submitted, subject article is a cement-based dry-set mortar designed for the masonry of Autoclaved Lightweight Concrete (ALC) blocks. It is in the form of gray powder and composed of silicon dioxide, Portland cement, coal ash, and cellulose ether. It is specially formulated for filling of vertical and horizontal joints for ALC wall systems. Packed in 40-kg bags, subject article is to be mixed with water at a rate of approximately 10.4 to 11.2 liters of water (26-28%) per 40 kilograms of product.

5 REASONS FOR CLASSIFICATION

Heading 38.24 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the chemical products classified here are therefore products whose composition is not chemically defined, whether they are obtained as by-products of the manufacture of other substances (this applies, for example, to naphthenic acids) or prepared directly. Subject to the above conditions, the preparations and chemical products falling here include, among others, non-refractory mortars and concretes.

In view thereof, subject article is classified under AHTN 2017 subheading 3824.50.00, 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”.

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

FOR THE COMMISSION

MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson



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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

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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY AHTN 8517.62.41 MFN - Zero ACFTA - Zero	2 TCC (AR) NO. 19-331
	3 DATE ISSUED SEP 02 2019

4 | DESCRIPTION OF GOOD

“CIPHER LAB MODEM CRADLE FOR 8000 SERIES POCKET-SIZED MOBILE COMPUTER”

Based on the technical information submitted, subject article is a base unit of Cipher Lab 8000 series pocket-sized mobile computer. It is equipped with a modem; light-emitting diode (LED) indicators; and ports (phone jack, line jack, power jack, and RS-232 cable connector) for connection to the Ethernet and a computer, among others. Subject article is used to transmit/receive data to/from the mobile computer and for charging the mobile computer unit. Its power specifications are as follows:



Power	
Input	100 V-240 V ~ 60 Hz 0.5 A
Output	5 V – 2 A

5 | REASONS FOR CLASSIFICATION

Heading 85.17 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that heading includes apparatus which allows for the connection to a wired or wireless communication network or the transmission or reception of speech or other sounds, images or other data within such a network. Communication networks include, *inter alia*, carrier-current line systems, digital-line systems and combinations thereof. This group includes, among others, modems (combined modulators-demodulators).

In view thereof, subject article is classified under AHTN 2017 subheading 8517.62.41, with a Most Favoured Nation (MFN) rate of duty of zero, and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.

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

FOR THE COMMISSION



Lie P. Mendoza
MARILOU P. MENDOZA
 Chairperson

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	AHTN 1902.30.40	2 TCC (AR) NO.	19-353
	MFN - 15% ad valorem	3 DATE ISSUED	SEP 02 2019
	ATIGA - Zero		

4 | DESCRIPTION OF GOOD

"BAKMI MEWAH® RASA BAKMI GORENG KOMPLIT"

Based on the certificate of analysis, list of ingredients, manufacturing process flowchart, and product packaging submitted, subject article is a food preparation set consisting of a fried noodle block and individual sachets of chicken seasoning, soy sauce, chili sauce, and leek flakes. Before consumption, the noodle block is boiled for two (2) minutes, drained, then mixed with the other ingredients. Subject article is packed in a carton box with a net weight of 110 grams.



5 | REASONS FOR CLASSIFICATION

Heading 19.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the pasta of this heading may be cooked, stuffed with meat, fish, cheese or other substances in any proportion or otherwise prepared (e.g., as prepared dishes containing other ingredients such as vegetables, sauce, meat).

In view thereof, subject article is classified under AHTN 2017 subheading 1902.30.40, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem, and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "D".

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

FOR THE COMMISSION

Mari Lou P. Mendoza
MARILOU P. MENDOZA
 Chairperson



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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 1902.30.40	2 TCC (AR) NO.	19-354
	MFN - 15% ad valorem	3 DATE ISSUED	SEP 02 2019
	ATIGA - Zero		

4 | **DESCRIPTION OF GOOD**

"BAKMI MEWAH® RASA CHICKEN NOODLES WITH REAL CHICKEN MEAT"

Based on the certificate of analysis, list of ingredients, manufacturing process flowchart, and product packaging submitted, subject article is a food preparation set consisting of a fried noodle block and individual sachets of chicken seasoning, soy sauce, chili sauce, and leek flakes. Before consumption, the noodle block is boiled for two (2) minutes, drained, then mixed with the other ingredients. Subject article is packed in a carton box with a net weight of 110 grams.



5 | **REASONS FOR CLASSIFICATION**

Heading 19.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the pasta of this heading may be cooked, stuffed with meat, fish, cheese or other substances in any proportion or otherwise prepared (e.g., as prepared dishes containing other ingredients such as vegetables, sauce, meat).

In view thereof, subject article is classified under AHTN 2017 subheading 1902.30.40, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem, and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "D".

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

FOR THE COMMISSION

MARILOU P. MENDOZA
Chairperson



Republic of the Philippines
TARIFF COMMISSION



19-00278

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

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1514.19.20 MFN - 3% ad valorem ATIGA - Zero		19-365
		3	DATE ISSUED
			SEP 02 2019

4 DESCRIPTION OF GOOD

“MONA CANOLA OIL”

Based on the certificate of product registration from the Food and Drug Administration (FDA), product label, product specifications, and oil blending and packing process flowchart submitted, subject article is refined, bleached, and deodorized (RBD) canola oil fortified with Vitamin A. Packed in 1-litre and 2-litre polyethylene terephthalate (PET) bottles, subject article is used for cooking and as a salad dressing.

5 REASONS FOR CLASSIFICATION

Heading 15.14 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers low erucic acid rape seed oil and colza seed oil (which are produced from the low erucic acid oil bearing seeds of specially developed strains of rape or colza), e.g., canola oil or the European rape or colza oil “double zero”. They are used for salad dressings, in the manufacturing of margarine, etc. The refined oils, generally referred to as colza oil, are also edible.

In view thereof, subject article is classified under AHTN 2017 subheading 1514.19.20, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.

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

FOR THE COMMISSION

MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson



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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY AHTN 3902.10.40 MFN - 10% ad valorem ACFTA - 5% ad valorem	2 TCC (AR) NO. 19-366
	3 DATE ISSUED SEP 02 2019

4	DESCRIPTION OF GOOD
<p>“CB-N1H1A NC002”</p> <p>Based on the material safety data sheet, declaration of composition, production process flowchart, product information, and sample submitted, subject article is a polypropylene resin containing polypropylene (97~100%) and minerals (0~3%). It is in the form of opaque pellets having a melt index of 30 g/10 minutes at 230°C/2.16 kg and a density of 0.94 g/cm³. Packed in 25-kg bags, it is used in the manufacture of packaging materials such as shampoo bottles, among others.</p>	

5	REASONS FOR CLASSIFICATION
<p>Heading 39.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers polymers of propylene or of other olefins, in primary forms. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers polymers of all olefins (i.e. acyclic hydrocarbons having one or more double bonds) except ethylene. The important polymers of this heading are polypropylene, polyisobutylene and propylene copolymers. The general physical properties of polypropylene are similar to those of high-density polyethylene. Polypropylene and propylene copolymers also have a very wide range of applications, for example, packaging film, moulded parts for automobiles, appliances, housewares, etc., wire and cable coating, food container closures, coated and laminated products, bottles, trays and containers for storing precision equipment, ducting, tank linings, piping for chemical plant, tufted carpet backing.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3902.10.40, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% 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>[Handwritten signature]</i></p> <p>MARILOU P. MENDOZA Chairperson</p>	
 	

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1901.10.20		19-392
	MFN – 7% ad valorem	3	DATE ISSUED
			SEP 02 2019

4 DESCRIPTION OF GOOD

“APTAMIL™ (For the Dietary Management of Infants with Regurgitation)”

Based on the list of ingredients, certificate of product registration from the Food and Drug Administration (FDA), product label, and photograph of product submitted, subject article is an infant formula composed mainly of lactose, skimmed milk, vegetable oils, maltodextrin, and locust bean gum, among others. Packed in 440-g cans, subject article is formulated for the dietary management of infants suffering from regurgitation.

5 REASONS FOR CLASSIFICATION

Heading 19.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the preparations of this heading may be distinguished from the products of headings 04.01 to 04.04 in that they contain, in addition to natural milk constituents, other ingredients not permitted in the products of those earlier headings. Thus heading 19.01 includes, for example, preparations in powder or liquid form used as food suitable for infants or young children or for dietetic purposes and consisting of milk to which secondary ingredients (e.g., cereal groats, yeast) have been added.

In view thereof, subject article is classified under AHTN 2017 subheading 1901.10.20, 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

[Handwritten signature]
MARILOU P. MENDOZA
Chairperson

