

2019-12-015



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 :** 10 December 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 02 - 04 December 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
19-460	"ENTRASOL PLATINUM CHOCOLATE FLAVOR"	2106.90.99	MFN – 7% Ad Valorem ATIGA – Zero*
19-478	"PANASONIC COMMERCIAL REFRIGERATOR, Model: SUR-K1871SA"	8418.69.90	MFN – 5% Ad Valorem AJCEPA - Zero* PJEPA – Zero*
19-492	"BLUEBIRD EF500"	8517.12.00	MFN – Zero

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

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19-493	"HONEYWELL™ DOLPHIN CT50"	8517.12.00	MFN – Zero
19-494	"ZEBRA™ TC56"	8517.12.00	MFN – Zero
19-513	"AAA® GLUCOSE SYRUP A301"	1702.30.20	MFN - 3% Ad Valorem ATIGA – Zero*
19-528	"RECODAN CM 221-M"	3824.99.99	MFN – 3% Ad Valorem ATIGA – Zero*
19-551	"SAMSUNG GALAXY S10e LED VIEW COVER, Model: EF- NG970PWEGWW"	4202.32.00	MFN – 15% Ad Valorem ATIGA – Zero* ACFTA – Zero* AKFTA – Zero*
19-574	"CARDINAL HEALTH™ JACKSON- PRATT® SILICONE FLAT DRAINS"	9018.39.90	MFN – 1% Ad Valorem
19-576	"ALBERDINGK® REFINED LINSEED OIL"	1515.19.00	MFN – 1% Ad Valorem

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

**For your information, guidance and strict compliance.**

**CC: COMMISSIONER OF CUSTOMS**

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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

Handwritten signature and date: 12/6/2019 4:20

05 December 2019

**COMMISSIONER REY LEONARDO GUERRERO**  
Bureau of Customs  
Port Area, Manila

TCOC Ref. No. 19-128  
BUREAU OF CUSTOMS  
MESSAGE CENTER  
**RECEIVED**  
DEC 06 2019  
BY: [Signature] TIME: 7:02



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 ten (10) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 19-460, 19-478, 19-492, 19-493, 19-494, 19-513, 19-528, 19-551, 19-574, and 19-576, issued by this Commission from 02/December 2019 to 04 December 2019.

Thank you.

Very truly yours,

[Signature]  
**MARILOU P. MENDOZA**  
Chairperson



Encl: As stated.

cc: The Secretary  
Department of Finance  
Manila

OFFICE OF THE DIRECTOR  
IAS

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By: [Signature]  
Date: 12/11/19  
Time: 9:30

BUREAU OF CUSTOMS  
**RECEIVED**  
IMPORT & EXPORT  
BY: [Signature]  
DATE: 12/13/19  
3:20pm





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REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

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

<b>1</b>   <b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>  <b>AHTN 2106.90.99</b> <b>MFN - 7% ad valorem</b> <b>ATIGA - Zero</b>	<b>2</b>   <b>TCC (AR) NO.</b> <b>19-460</b>
	<b>3</b>   <b>DATE ISSUED</b> <b>DEC 02 2019</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>  <p style="text-align: center;"><b>“ENTRASOL PLATINUM CHOCOLATE FLAVOR”</b></p> <p>Based on the certificate of product registration from the Food and Drug Administration (FDA), product composition, manufacturing process flowchart, product specifications, product label, and sample submitted, subject article is a chocolate-flavoured high-protein and high-calcium powdered drink. It is in the form of brown powder and composed of maltodextrin, whey protein concentrate, malt extract, and cocoa powder, among others. Packed in 200-g or 600-g foil bags in boxes, and in 800-g tin cans, subject article is a nutritional drink formulated for adults above 60 years old to help support their daily nutritional needs.</p>
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<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>  <p>Heading 21.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk, etc.), for human consumption.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.99, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>MariLou P. Mendoza</i></p> <p style="text-align: right;"><b>MARILOU P. MENDOZA</b> 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	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<p style="text-align: center;"> <b>AHTN 8418.69.90</b>  <b>MFN – 5% ad valorem</b>  <b>AJCEPA – Zero</b>  <b>PJEPA – Zero</b> </p>	2	<b>TCC (AR) NO.</b>
				19-478
			3	<b>DATE ISSUED</b>
			DEC 02 2019	

4	<b>DESCRIPTION OF GOOD</b>														
<p><b>“PANASONIC COMMERCIAL REFRIGERATOR, Model: SUR-K1871SA”</b></p> <p>Based on the brochure and technical information submitted, subject article is a compression-type, no-frost refrigerator for commercial purposes. It has a single horizontal compartment equipped with three (3) external doors, shelf racks, and a microcomputer-controlled digital thermometer. Subject article has the following specifications :</p>															
<table border="1" style="width: 100%;"> <tr> <td>Rated Interior Volume (l)</td> <td style="text-align: center;">546</td> </tr> <tr> <td>Temperature Setting Range (°C)</td> <td style="text-align: center;">– 6 to 12</td> </tr> <tr> <td>Power Supply (V)</td> <td style="text-align: center;">100</td> </tr> <tr> <td>Frequency (Hz)</td> <td style="text-align: center;">50 or 60</td> </tr> <tr> <td>Refrigerant Type</td> <td style="text-align: center;">R-134a</td> </tr> <tr> <td>Overall Dimension (W x H x D) (mm)</td> <td style="text-align: center;">1,800 x 750 x 800</td> </tr> <tr> <td>Net Weight (kg)</td> <td style="text-align: center;">98</td> </tr> </table>		Rated Interior Volume (l)	546	Temperature Setting Range (°C)	– 6 to 12	Power Supply (V)	100	Frequency (Hz)	50 or 60	Refrigerant Type	R-134a	Overall Dimension (W x H x D) (mm)	1,800 x 750 x 800	Net Weight (kg)	98
Rated Interior Volume (l)	546														
Temperature Setting Range (°C)	– 6 to 12														
Power Supply (V)	100														
Frequency (Hz)	50 or 60														
Refrigerant Type	R-134a														
Overall Dimension (W x H x D) (mm)	1,800 x 750 x 800														
Net Weight (kg)	98														
															





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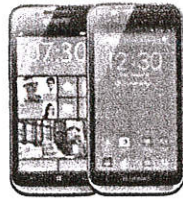
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REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8517.12.00</b> <b>MFN - Zero</b>		<b>19-492</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>DEC 04 2019</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>										
	<b>“BLUEBIRD EF500”</b>										
	<p>Based on the brochure and technical specifications submitted, subject article is a mobile device equipped with 4G/LTE capability, a compact 2D barcode reader, and an RFID (contactless) reader. It facilitates voice calls and text messaging and supports large file transfer, video streaming, and remote access to business applications with real-time connectivity. Its specifications are as follows:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 35%;"><b>Operating System</b></td> <td>Android 5.1, Windows Embedded 8.1 Handheld</td> </tr> <tr> <td><b>Connectivity</b></td> <td>WWAN (LTE-HSPA+, GSM/GPRS/EDGE), WLAN, and WPAN (Bluetooth 4.0 LE and PTT Function)</td> </tr> <tr> <td><b>Central Processing Unit (CPU)</b></td> <td>Quad Core 1.2 GHz</td> </tr> <tr> <td><b>Dimension (WxHxD) (mm)</b></td> <td>155.6 x 77.95 x 16.5</td> </tr> <tr> <td><b>Weight (grams)</b></td> <td>260 (including standard battery)</td> </tr> </table> <div style="text-align: right; margin-top: 10px;">  </div> <p>Subject article can be used in scan-intensive and mobile tasks, such as on-demand delivery, field service, and customer management, where gathered data is expected to be transmitted real-time over the internet for immediate processing.</p>	<b>Operating System</b>	Android 5.1, Windows Embedded 8.1 Handheld	<b>Connectivity</b>	WWAN (LTE-HSPA+, GSM/GPRS/EDGE), WLAN, and WPAN (Bluetooth 4.0 LE and PTT Function)	<b>Central Processing Unit (CPU)</b>	Quad Core 1.2 GHz	<b>Dimension (WxHxD) (mm)</b>	155.6 x 77.95 x 16.5	<b>Weight (grams)</b>	260 (including standard battery)
<b>Operating System</b>	Android 5.1, Windows Embedded 8.1 Handheld										
<b>Connectivity</b>	WWAN (LTE-HSPA+, GSM/GPRS/EDGE), WLAN, and WPAN (Bluetooth 4.0 LE and PTT Function)										
<b>Central Processing Unit (CPU)</b>	Quad Core 1.2 GHz										
<b>Dimension (WxHxD) (mm)</b>	155.6 x 77.95 x 16.5										
<b>Weight (grams)</b>	260 (including standard battery)										

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 85.17 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, telephone sets, including telephones for cellular networks or for other wireless networks. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that telephones for cellular networks or for other wireless networks covers telephones for use on any wireless network. Such telephones receive and emit radio waves which are received and retransmitted, e.g., by base stations or satellites. These include, <i>inter alia</i>, cellular phones or mobile phones.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8517.12.00, with a Most Favoured Nation (MFN) rate of duty of zero.</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> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p> <p><i>Handwritten signature</i></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p> </div> <div style="display: flex; justify-content: space-around; margin-top: 20px;"> <div style="text-align: center;">  </div> <div style="text-align: center;">  <p>19-00491</p> </div> </div>





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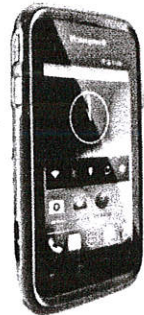


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REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

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

<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8517.12.00</b> <b>MFN - Zero</b>		<b>19-493</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>DEC 04 2019</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>																		
	<p align="center"><b>“HONEYWELL™ DOLPHIN CT50”</b></p> <p>Based on the technical specifications submitted, subject article is a mobile device equipped with 4G/LTE capability and a compact 2D barcode reader. It is designed to support large file transfers, video streaming, and remote access to business applications with real-time connectivity. Its specifications are as follows:</p> <table border="1"> <tr> <td><b>Processor</b></td> <td>2.26 GHz Qualcomm Snapdragon 801 quad-core</td> </tr> <tr> <td><b>Memory</b></td> <td>2 GB RAM, 16 GB ROM with microSD card slot rated 32 GB</td> </tr> <tr> <td><b>Screen</b></td> <td>Capacitive multi-touch panel, 1280 pixels x 720 pixels</td> </tr> <tr> <td><b>Dimensions</b></td> <td>160.0 mm x 82.5 mm x 19.0 mm (L x W x H)</td> </tr> <tr> <td><b>Weight with Battery</b></td> <td>342 g (standard 3.6 V, 4040 mAh Li-Ion battery)</td> </tr> <tr> <td><b>Barcode Reader</b></td> <td>Honeywell N6600 Slim Imager Engine</td> </tr> <tr> <td><b>Connectivity</b></td> <td>WWAN (e.g. 4G/LTE), Wi-Fi, Bluetooth 4.0, NFC, GPS, VPN, VoIP, Push to Talk (PTT)</td> </tr> <tr> <td><b>Operating System</b></td> <td>Windows 10 IoT Mobile Enterprise / Android 6.0 Marshmallow</td> </tr> <tr> <td><b>Other features</b></td> <td>8-MP camera, speaker, dual microphone, light, proximity, motion sensors</td> </tr> </table> 	<b>Processor</b>	2.26 GHz Qualcomm Snapdragon 801 quad-core	<b>Memory</b>	2 GB RAM, 16 GB ROM with microSD card slot rated 32 GB	<b>Screen</b>	Capacitive multi-touch panel, 1280 pixels x 720 pixels	<b>Dimensions</b>	160.0 mm x 82.5 mm x 19.0 mm (L x W x H)	<b>Weight with Battery</b>	342 g (standard 3.6 V, 4040 mAh Li-Ion battery)	<b>Barcode Reader</b>	Honeywell N6600 Slim Imager Engine	<b>Connectivity</b>	WWAN (e.g. 4G/LTE), Wi-Fi, Bluetooth 4.0, NFC, GPS, VPN, VoIP, Push to Talk (PTT)	<b>Operating System</b>	Windows 10 IoT Mobile Enterprise / Android 6.0 Marshmallow	<b>Other features</b>	8-MP camera, speaker, dual microphone, light, proximity, motion sensors
<b>Processor</b>	2.26 GHz Qualcomm Snapdragon 801 quad-core																		
<b>Memory</b>	2 GB RAM, 16 GB ROM with microSD card slot rated 32 GB																		
<b>Screen</b>	Capacitive multi-touch panel, 1280 pixels x 720 pixels																		
<b>Dimensions</b>	160.0 mm x 82.5 mm x 19.0 mm (L x W x H)																		
<b>Weight with Battery</b>	342 g (standard 3.6 V, 4040 mAh Li-Ion battery)																		
<b>Barcode Reader</b>	Honeywell N6600 Slim Imager Engine																		
<b>Connectivity</b>	WWAN (e.g. 4G/LTE), Wi-Fi, Bluetooth 4.0, NFC, GPS, VPN, VoIP, Push to Talk (PTT)																		
<b>Operating System</b>	Windows 10 IoT Mobile Enterprise / Android 6.0 Marshmallow																		
<b>Other features</b>	8-MP camera, speaker, dual microphone, light, proximity, motion sensors																		

Subject article can be used in scan-intensive and mobile tasks, such as on-demand delivery, field service, and customer management, where gathered data is expected to be transmitted real-time over the internet for immediate processing in a central office network.

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 85.17 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, telephone sets, including telephones for cellular networks or for other wireless networks. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers apparatus for the transmission or reception of speech or other sounds, images or other data between two points by variation of an electric current or optical wave flowing in a wired network or by electro-magnetic waves in a wireless network. This heading includes, among others, telephones for use on any wireless network.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8517.12.00, with a Most Favoured Nation (MFN) rate of duty of zero.</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>Mari Lou P. Mendoza</i></p> <p align="right"><b>MARILOU P. MENDOZA</b> 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)

<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 8517.12.00</b> <b>MFN - Zero</b>		<b>19-494</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>DEC 04 2019</b>

**4 DESCRIPTION OF GOOD**

**“ZEBRA™ TC56”**

Based on the technical specifications submitted, subject article is a mobile device equipped with a Nano sim card slot for 4G/LTE capability and a compact 2D barcode reader. It is designed to keep users connected and it simultaneously captures barcode, images, and text fields, among others, for quicker invoicing and documentation. Its specifications are as follows:

<b>Processor</b>	Snapdragon 650 64-bit hexa-core 1.8 GHz ARM Cortex A72
<b>Memory</b>	2 GB RAM, 16 GB ROM with microSD card slot rated 32 to 128 GB
<b>Screen</b>	Capacitive touch panel, 1280 pixels x 720 pixels
<b>Dimensions</b>	155.0 mm x 75.5 mm x 18.6 mm (L x W x H)
<b>Weight with Battery</b>	249 g (standard 4300 mAH Li-Ion battery)
<b>Barcode Reader</b>	SE4710 imager
<b>Connectivity</b>	WWAN (e.g. 4G/LTE), Wi-Fi, Bluetooth 4.1, NFC, GPS, Push to Talk
<b>Operating System</b>	Android 6.0 Marshmallow with pre-installed Mobility Extensions
<b>Other features</b>	13-MP camera, speaker, dual microphone, light, proximity, motion sensors



Subject article can be used in scan-intensive and mobile tasks, such as on-demand delivery, field service, and customer management, where gathered data is expected to be transmitted real-time over the internet for immediate processing in a central office network.

**5 REASONS FOR CLASSIFICATION**

Heading 85.17 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, telephone sets, including telephones for cellular networks or for other wireless networks. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers apparatus for the transmission or reception of speech or other sounds, images or other data between two points by variation of an electric current or optical wave flowing in a wired network or by electro-magnetic waves in a wireless network. This heading includes, among others, telephones for use on any wireless network.

In view thereof, subject article is classified under AHTN 2017 subheading 8517.12.00, 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





2019-12-015 p.9



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REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>2017 AHTN CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
<b>AHTN 1702.30.20</b> <b>MFN – 3% ad valorem</b> <b>ATIGA – Zero</b>		<b>19-513</b>	
		<b>3</b>	<b>DATE ISSUED</b>
		<b>DEC 02 2019</b>	

**4 DESCRIPTION OF GOOD**

**“AAA® GLUCOSE SYRUP A301”**

Based on the ingredient declaration, packing list, process flowchart, and sample submitted, subject article is a glucose syrup made from tapioca starch. The tapioca starch and water solution undergo a saccharification (hydrolysis) process combined with a series of filtration, then is concentrated to form a colourless syrup with a polarimeter reading of 43° Baumé. Subject article is packed in 300-kg drums and used as a sweetener in cereal preparations.

**5 REASONS FOR CLASSIFICATION**

Heading 17.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, sugar syrups not containing added flavouring or colouring matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers syrups of all sugars (including lactose syrups and aqueous solutions other than aqueous solutions of chemically pure sugars of heading 29.40), provided they do not contain added flavouring or colouring matter. In addition to the syrups referred to in other sugars (i.e., glucose (starch) syrup, fructose syrup, syrup of malto-dextrins, inverted sugar syrup as well as sucrose syrup), this heading includes, among others, simple syrups obtained by dissolving sugars of this Chapter in water.

In view thereof, subject article is classified under AHTN 2017 subheading 1702.30.20, 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

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**MARILOU P. MENDOZA**  
 Chairperson



2019-12-015 P-10



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REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<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 3824.99.99</b> <b>MFN – 3% ad valorem</b> <b>ATIGA – Zero</b>		<b>19-528</b>	
		<b>3</b>	<b>DATE ISSUED</b>
		<b>DEC 04 2019</b>	

**4 DESCRIPTION OF GOOD**

**“RECODAN CM 221-M”**

Based on the manufacturer’s statement, process flowchart, and sample submitted, subject article is a white to off-white powder composed of microcrystalline cellulose, mono- and diglycerides of fatty acids, sodium carboxymethylcellulose, and carrageenan. Packed in 20-kg bags, subject article is used as an ingredient in the manufacture of ready-to-drink products as an emulsifier and stabilizer.

**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. The preparations classified here may be either wholly or partly of chemical products (this is generally the case) or wholly of natural constituents.

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 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



Republic of the Philippines  
TARIFF COMMISSION



19-00494





2019-12-015 p.11



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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

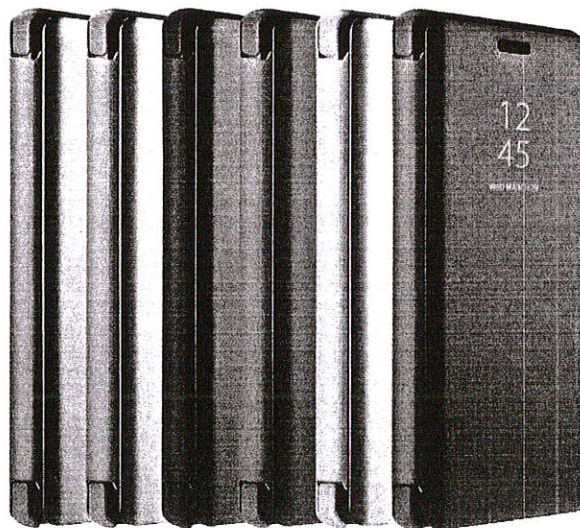
Pursuant to Section 1100 of RA 10863 (CMTA)

1	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
<p style="text-align: center;"> <b>AHTN 4202.32.00</b>  <b>MFN – 15% ad valorem</b>  <b>ATIGA – Zero</b>  <b>ACFTA – Zero</b>  <b>AKFTA – Zero</b> </p>			19-551
		3	<b>DATE ISSUED</b>
		DEC 04 2019	

**4 DESCRIPTION OF GOOD**

**“SAMSUNG GALAXY S10e LED VIEW COVER,  
Model: EF-NG970PWEWW”**

Based on the product specification submitted, subject article is a near-field communication (NFC)-enabled flip-type protective cover specifically for Samsung Galaxy S10e smartphone models. It is equipped with an interactive light-emitting diode (LED) front cover that displays simple LED icon notifications and tasks (e.g., incoming calls, clock, volume) without needing to open the cover. Subject article is made of polycarbonate and polyurethane material incorporating an NFC chip, power rectifier, open/close recognition magnet and cut-out holes for the camera lens, control buttons, and other ports. It comes in a variety of colours with dimensions of 72.3 mm X 142.8 mm X 13.7 mm (W x H x D).












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## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

2	TCC (AR) NO.
19-551	

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>				
<p>Heading 42.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers only the articles specifically named therein and similar containers. These containers may be rigid or with a rigid foundation, or soft and without foundation. Further, subheadings 4202.31, 4202.32 and 4202.39 cover articles of a kind normally carried in the pocket or in the handbag and include spectacle cases, note-cases (bill-folds), wallets, purses, key-cases, cigarette-cases, cigar-cases, pipe-cases and tobacco-pouches.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 4202.32.00, 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;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>Mari Lou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> Chairperson</p>					
<table border="0"><tr><td></td><td> Republic of the Philippines TARIFF COMMISSION</td></tr><tr><td></td><td> 19-00495</td></tr></table>			 Republic of the Philippines TARIFF COMMISSION		 19-00495
	 Republic of the Philippines TARIFF COMMISSION				
	 19-00495				



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REPUBLIC OF THE PHILIPPINES

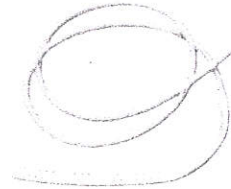
**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 9018.39.90</b> <b>MFN - 1% ad valorem</b>		<b>19-574</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>DEC 04 2019</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>						
	<p style="text-align: center;"><b>“CARDINAL HEALTH™ JACKSON-PRATT® SILICONE FLAT DRAINS”</b></p> <p>Based on the brochure, technical specifications, and samples submitted, subject articles are surgical drains consisting of a flat, perforated tube made of silicone elastomer attached to a round tube. These are used by medical practitioners to remove pus, blood, or other fluids from the wound of a patient especially after a surgical procedure. The flat tubes (drains) have the following dimensions:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Model</th> <th>Dimension (W x L) (mm)</th> </tr> </thead> <tbody> <tr> <td>SU130-1310</td> <td>7 x 200</td> </tr> <tr> <td>SU130-1311</td> <td>10 x 200</td> </tr> </tbody> </table>	Model	Dimension (W x L) (mm)	SU130-1310	7 x 200	SU130-1311	10 x 200
Model	Dimension (W x L) (mm)						
SU130-1310	7 x 200						
SU130-1311	10 x 200						



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 90.18 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a very wide range of instruments and appliances which, in the vast majority of cases, are used only in professional practice (e.g., by doctors, surgeons, dentists, veterinary surgeons, midwives), either to make a diagnosis, to prevent or treat an illness or to operate, etc. This heading includes, among others, cannulae, catheters, suction tubes, etc.</p> <p>In view thereof, subject articles are classified under AHTN 2017 subheading 9018.39.90, with a Most Favoured Nation (MFN) rate of duty of 1% 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></p> <p style="text-align: right;"><b>MARILOU P. MENDOZA</b> 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)

<p><b>1</b>   <b>AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY</b></p> <p style="text-align: center;">AHTN 1515.19.00 MFN - 1% ad valorem</p>	<p><b>2</b>   <b>TCC (AR) NO.</b></p> <p style="text-align: center;">19-576</p> <p><b>3</b>   <b>DATE ISSUED</b></p> <p style="text-align: center;">DEC 04 2019</p>
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**4** | **DESCRIPTION OF GOOD**

**“ALBERDINGK® REFINED LINSEED OIL”**

Based on the technical and safety data sheets, production process flowchart, composition statement, and sample submitted, subject article is a refined linseed oil in the form of yellow liquid. It is produced by degumming, neutralizing, bleaching, and deodorizing crude linseed oil. Packed in flexi-bags and drums with net weights of 22,520 kilograms and 195 kilograms, respectively, subject article is used for the production of oil modified polyester resins (i.e., alkyd resins), stand oils, printing varnishes, maleate and urethane oils in synthetic resins, coatings and printing inks, and as a binder in pigment pastes.

**5** | **REASONS FOR CLASSIFICATION**

Heading 15.15 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, linseed oil, obtained from the seeds of the flax plant (*Linum usitatissimum*). This oil is one of the most important of the drying oils. Linseed oil varies from yellow to brownish in colour and has an acrid taste and smell. On oxidation, it forms a very tough elastic film. The oil is used chiefly in making paints, varnishes, oil cloth, putty, soft soap, printing inks, alkyd resins or pharmaceuticals. Cold-pressed linseed oil is edible.

In view thereof, subject article is classified under AHTN 2017 subheading 1515.19.00, 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

