

2014-11-017



Republic of the Philippines  
Department of Finance  
**BUREAU OF CUSTOMS**  
Manila

MEMORANDUM

TO : All District/Port Collectors  
And Others Concerned

SUBJECT : Tariff Commission Rulings covering **TCC Nos. 14-214, 14-222, 14-223, 14-224, and 14-233.**

DATE : November 10, 2014

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Attached is a copy of letter dated 11 August 2014 of Mr. Edgardo B. Abon, Chairman, Tariff Commission furnishing this Bureau copies of their rulings on the following **TCC Nos. 14-214, 14-222, 14-223, 14-224, and 14-233** together with their respective brochures/technical literature issued by their office from **06 August 2014 to 08 August 2014.**

For your information and guidance.

Please confirm the dissemination of this memorandum throughout your office within fifteen (15) days from receipt hereof.

  
**ARNULFO B. GAMBAYAN**  
Acting Director  
Imports and Assessment Service

Encls: a/s

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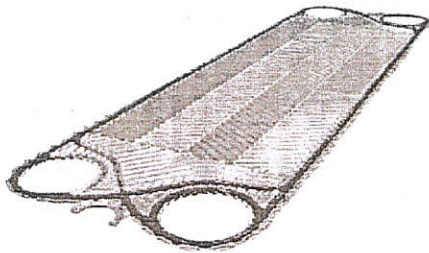
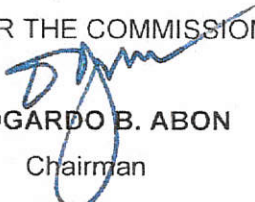


REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	<b>CLASSIFICATION</b>
	AHTN 8419.90.29 MFN – 1% ad valorem AIFTA – 1% ad valorem

2	<b>TCC NO.</b>
	14-214

3	<b>DATE</b> 30 July 2014									
4	<p><b>DESCRIPTION</b></p> <p style="text-align: center;"><b>“TRANTER® PLATE HEAT EXCHANGER PLATE PACK”</b></p> <p>Based on the information submitted, subject articles are die-formed, corrugated plates, made from L-316 stainless steel, each with a thickness of 0.5 mm and lined with nitrile butadiene rubber (NBR) gasket. Designed asymmetrically, it is assembled side by side to create a pathway for the facilitation of heat transfer in the Tanter® plate heat exchanger unit model: UFX42. Each plate also contains flow directors at the top and bottom of the heat transfer surface in the port hole areas, which evenly distribute the fluids. The plate pack consists of 96 plates per set.</p> 									
5	<table border="0"> <tr> <td><b>HEADING</b></td> <td></td> <td style="text-align: center;">84.19</td> </tr> <tr> <td><b>SUBHEADING</b></td> <td style="text-align: center;">AHTN</td> <td style="text-align: center;">8419.90.29</td> </tr> <tr> <td><b>CONSIDERED</b></td> <td></td> <td></td> </tr> </table>	<b>HEADING</b>		84.19	<b>SUBHEADING</b>	AHTN	8419.90.29	<b>CONSIDERED</b>		
<b>HEADING</b>		84.19								
<b>SUBHEADING</b>	AHTN	8419.90.29								
<b>CONSIDERED</b>										
6	<p><b>REASONS FOR CLASSIFICATION</b></p> <p>Heading 84.19 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers machinery, plant or laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as, among others, heating, other than machinery or plant of a kind used for domestic purposes. The pertinent Harmonized System (HS) Explanatory Notes to this Chapter state that this heading covers plant of general use in many industries for the simple treatment of materials by heating, boiling, cooking, concentration, evaporation, vaporisation, cooling, etc. They include, among others, heat exchange units.</p> <p>Heat exchange units in which a hot fluid (hot gas, steam or hot liquid) and a cold fluid are made to traverse parallel paths, but usually in opposite directions, separated by thin metal walls in such a manner that the one fluid is cooled and the other heated. These units are usually of three types in the form of, among others, two parallel series of interconnected narrow chambers formed of baffle plates.</p> <p>Subject to the general provisions to Section XVI, the heading covers parts of the above.</p> <p>In view thereof, subject articles are classified under 2012 AHTN subheading 8419.90.29 of the Code, with a Most Favoured Nation (MFN) and ASEAN-India Free Trade Area (AIFTA) rate of duty of 1% ad valorem.</p>									
	<p>FOR THE COMMISSION</p>  <p>EDGARDO B. ABON Chairman</p>									
	<p><b>Date Issued: 06 August 2014</b></p>									



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	<b>CLASSIFICATION</b>	2	<b>TCC NO.</b>
	AHTN 3907.60.20    MFN - 5% ad valorem AKFTA - Zero		14-222

3	<b>DATE</b> 5 August 2014						
4	<p><b>DESCRIPTION</b></p> <p style="text-align: center;"><b>“SKYPET® BL8050”</b></p> <p>Based on the product specification, material safety data sheet and sample submitted, subject article is a bottle grade, 100% by weight copolyester (polyethylene terephthalate) resin in white, odorless granules. It has a melt point of 245±2 °C and specific gravity of 1.40±0.01 g/cm<sup>3</sup>. Packed in 1100kg bag, it is used for carbonated softdrinks and for mineral water; containers for food and household products; and sheet for thermoforming and blister packaging.</p> <div style="text-align: right;">  </div>						
5	<table border="0"> <tr> <td style="padding-right: 20px;"><b>HEADING</b></td> <td style="padding-right: 20px;"><b>39.07</b></td> </tr> <tr> <td><b>SUBHEADING</b></td> <td><b>AHTN 3907.60.20</b></td> </tr> <tr> <td><b>CONSIDERED</b></td> <td></td> </tr> </table>	<b>HEADING</b>	<b>39.07</b>	<b>SUBHEADING</b>	<b>AHTN 3907.60.20</b>	<b>CONSIDERED</b>	
<b>HEADING</b>	<b>39.07</b>						
<b>SUBHEADING</b>	<b>AHTN 3907.60.20</b>						
<b>CONSIDERED</b>							
6	<p><b>REASONS FOR CLASSIFICATION</b></p> <p>Note 6(b) to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code states that in headings 39.01 to 39.14, the expression ‘primary forms’ applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.</p> <p>Heading 39.07 of the Code covers among others, polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms. The pertinent Harmonized System (HS) Explanatory Notes state that polyesters include poly(ethylene terephthalate)(PET). This polymer is generally formed by the esterification of terephthalic acid with ethylene glycol or obtained from the reaction of dimethyl terephthalate with ethylene glycol. Apart from its very important use in textiles, it finds application, for example, in packaging films, recording tapes, soft-drink bottles.</p> <p>In view thereof, subject article, being a polyester, is classified under 2012 AHTN subheading 3907.60.20 of the Code with Most Favoured Nation (MFN) rate of duty of 5% ad valorem and ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form AK.</p> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p>   <b>EDGARDO B. ABON</b>  Chairman </div> <p>Date Issued: 08 August 2014</p>						

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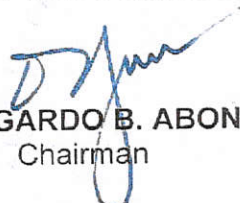


REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	<b>CLASSIFICATION</b>
	AHTN 2823.00.00 MFN - 1% ad valorem

2	<b>TCC NO</b>
	14-223

3	<b>DATE</b> 04 August 2014
4	<b>DESCRIPTION</b> <p style="text-align: center;"><b>"KRONOS® 1171 (Titanium Dioxide)"</b></p> <p>Based on the information and safety data sheet submitted, subject article is an anatase pigment made of 99% or more of crystallized titanium dioxide that is not surface treated. It is in the form of white odourless powder with a density of 3.8g/cm<sup>3</sup> and pH value at 20°C for a 100g/l solution of 7. It is used for colouring foodstuff, cosmetics, pharmaceuticals, tobacco products, etc.</p>
5	<b>HEADING</b> 28.23 <b>SUBHEADING</b> AHTN 2823.00.00 <b>CONSIDERED</b>
6	<b>REASONS FOR CLASSIFICATION</b> <p>Heading 28.23 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers titanium oxides. The pertinent Harmonized System (HS) Explanatory Notes state that the only titanium oxide of commercial interest is titanium dioxide or titanous anhydride (TiO<sub>2</sub>), which gives the titanates of heading 28.41. It is an amorphous powder, specific gravity about 4; white but turns yellow when heated. This heading covers titanium dioxide that is not mixed or surface-treated.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 2823.00.00 of the Code with Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"> <b>EDGARDO B. ABON</b> Chairman</p> <p><b>Date Issued: 06 August 2014</b></p>

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	<b>CLASSIFICATION</b>
	AHTN 2102.20.00 MFN - 3% ad valorem ATIGA - Zero

2	<b>TCC NO</b>
	14-224

3	<b>DATE</b> 04 August 2014
4	<p><b>DESCRIPTION</b></p> <p style="text-align: center;"><b>“DXN SPIRULINA FOOD SUPPLEMENT CAPSULE”</b></p> <p>Based on the brochure submitted, subject article consists of microscopic blue green algae which is a single celled organism commonly known as cyanobacteria. It is in the form of a dark green 350 mg capsules packed in a sealed bottle. Subject capsule is often deemed as nutritionally complete food supplement that benefits the body system and contains wide spectrum of nutrients such as, proteins, beta carotein, chlorophyll, vitamin B-complex, minerals, and essential fatty acids.</p>
5	<p><b>HEADING</b> 21.02</p> <p><b>SUBHEADING</b> HS/AHTN 2102.20.00</p> <p><b>CONSIDERED</b></p>
6	<p><b>REASONS FOR CLASSIFICATION</b></p> <p>Heading 21.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers, among others, other single-cell micro-organisms, dead (but not including vaccines of heading 30.02). The pertinent Harmonized System (HS) Explanatory Notes state that this heading covers single-cell micro-organisms such as bacteria and unicellular algae, which are not alive. <i>Inter alia</i>, covered here are those which have been obtained by cultivation on substrates containing hydrocarbons or carbon dioxide. These products are particularly rich in protein and are generally used in animal feeding. Certain products of this group may be put up as food supplements for human consumption or animal feeding (e.g., in powder or tablet form) and may contain small quantities of excipients, e.g., stabilizing agents and anti-oxidants. Such products remain classified here provided that the addition of such ingredients does not alter their character as micro-organisms.</p> <p>In view thereof, subject article is classified under AHTN subheading 2102.20.00 of the Code 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.</p>

FOR THE COMMISSION

EDGARDO B. ABON  
Chairman

Date Issued: 06 August 2014

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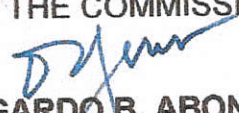


REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	<b>CLASSIFICATION</b>
	<b>AHTN 3819.00.00 MFN - 3% ad valorem PJEPA - Zero AJCEPA - Zero</b>

2	<b>TCC NO.</b>
	<b>14-233</b>

3	<b>DATE 5 August 2014</b>									
4	<p><b>DESCRIPTION</b></p> <p style="text-align: center;"><b>“SUZUKI AUTOMATIC TRANSMISSION FLUID (AT-OIL 3317)”</b></p> <p>Based on the brochure and material safety data sheet submitted, subject article is an automatic transmission fluid in the form of red liquid with characteristic odor, mixture of alkaryl amine, alkyl phenol, alkyl phosphites and 20-30% by weight catalytic dewaxed light paraffinic oil (petroleum). Packed in one-liter metal can with a cap, it is used in automatic transmission (AT) systems to improve the power transmission, provide hydraulic force for gear shifting, control clutch friction and to lubricate the gears and bearings.</p> <div style="text-align: right;">  </div>									
5	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;"><b>HEADING</b></td> <td style="width: 30%;"></td> <td style="width: 30%; text-align: center;"><b>38.19</b></td> </tr> <tr> <td><b>SUBHEADING</b></td> <td style="text-align: center;"><b>AHTN</b></td> <td style="text-align: center;"><b>3819.00.00</b></td> </tr> <tr> <td><b>CONSIDERED</b></td> <td></td> <td></td> </tr> </table>	<b>HEADING</b>		<b>38.19</b>	<b>SUBHEADING</b>	<b>AHTN</b>	<b>3819.00.00</b>	<b>CONSIDERED</b>		
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<b>CONSIDERED</b>										
6	<p><b>REASONS FOR CLASSIFICATION</b></p> <p>Heading 38.19 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals. The pertinent Harmonized System (HS) Explanatory Notes state that this heading covers hydraulic brake fluids and other prepared liquids for hydraulic transmission, e.g., those consisting of mixtures of castor oil, 2-ethoxyethanol or ethylene diricinoleate and butyl alcohol, or those composed of 4-hydroxy-4-methylpentan-2-one (diacetone alcohol), diethyl phthalate and propane-1,2-diol as well as mixtures of glycols. The heading also includes prepared hydraulic fluids based on polyglycols, silicones, or other polymers of Chapter 39.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 3819.00.00 of the Code, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; Philippines-Japan Economic Partnership Agreement (PJEPA) and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form JP or Form AJ.</p> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p>   <b>EDGARDO B. ABON</b>              Chairman         </div>									
	<p>Date Issued: 08 August 2014</p>									