

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. 14-362, 14-275, 14-

277, 14-309, 14-311, 14-321, 14-372, 14-374, 14-375, 14-385, 14-

387, 14-395, 14-398, 14-400, 14-401, and 14-402.

DATE

November 21, 2014

Attached is a copy of letter dated 12 November 2014 of Mr. Edgardo B. Abon, Chairman, Tariff Commission furnishing this Bureau copies of their rulings on the following TCC Nos. 14-362, 14-275, 14-277, 14-309, 14-311, 14-321, 14-372, 14-374, 14-375, 14-385, 14-387, 14-395, 14-398, 14-400, 14-401, and 14-402 together with their respective brochures/technical literature issued by their office from 07 November 2014 to 12 November 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



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1		CLASS	SIFICATION	
	AHTN	9105.11.00	MFN - 7% ad valorem	0.00
	2 2		ACETA - Zero	

2	TCC NO.
	14-362

3 DATE 10 November 2014

4 DESCRIPTION

"WEICHENG WOODEN CLOCK"

Based on the brochure and sample submitted, subject article is a digital alarm clock with LED display housed in a rectangular wooden board. It can be set to show time only (12-or 24-hour format), or alternate between time, date (mm/dd) and temperature (°F or °C). Its alarm can be set in three ways from slow to fast.



Subject article derives its power from four (4) AAA-size batteries (not supplied) or by connecting to a USB port using the USB cable provided.

5 HEADING SUBHEADING 91.05 AHTN 9105.11.00

CONSIDERED

6 REASONS FOR CLASSIFICATION

Heading 91.05 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers other clocks. The pertinent Harmonized System (HS) Explanatory Notes state that the heading covers timekeepers, not classified elsewhere in the Chapter, essentially constructed for indicating the time of day; they must, therefore, have movements other than watch movements. Clocks and alarm clocks with watch movements (as defined by Chapter Note 3) are excluded (heading 91.03).

The clocks classified here may be weight, spring, electrically or electronically operated; they are generally regulated by a pendulum, a balance-wheel and hairspring, a tuning fork or a piezo-electric quartz crystal. They are often equipped with a striking mechanism (hours, half-hours, or quarters) acting on a bell or gong, or a multi-gong chiming mechanism. Subject to the above conditions, the heading includes, among others, alarm clocks.

In view thereof, subject article is classified under 2012 AHTN subheading 9105.11.00 of the Code with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form E.

FOR THE COMMISSION

EDGARDO B. ABON Chairman

Date Issued: 12 November 2014

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REPUBLIC OF THE PHILIPPINES

Tariff Commission

CLASSIFICATION AHTN 1602.32.90A MFN - 40% ad valorem AANZFTA - 40% ad valorem

TCC NO 14-275

DATE 06 November 2014

DESCRIPTION

"STEGGLES BUFFALO WINGS"

Based on the packaging label and production flow diagram submitted, subject articles are fully cooked chicken buffalo wings in spicy, hot marinade and coated in delicious golden bread crumbs with dipping sauces. Packed in retail carton packages with airtight plastic bags having net weights between 380 to 450 grams. These are ideal entrée or starter for café menus, great as finger food snack, etc.



HEADING

16.02

SUBHEADINGS

1602.32.90A

CONSIDERED

REASONS FOR CLASSIFICATION

Note 2 to Chapter 16 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code states that food preparations fall in this Chapter provided that they contain more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, mollusks or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 19.02 or to the preparations of heading 21.03 or 21.04.

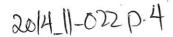
Heading 16.02 of the Code covers, among others, other prepared or preserved The pertinent Harmonized System (HS) Explanatory Notes state that this heading covers, among others, prepared or preserved meat.

In view thereof, subject articles are classified under 2012 AHTN subheading 1602.32.90A with a Most Favoured Nation (MFN) and Asean-Australia New Zealand Free Trade Area (AANZFTA) rate of duty of 40% ad valorem.

FOR THE COMMISSION

EDGARDO B. ABON

Date Issued: 07 November 2014





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	CLASSIFICATION				ON	
	AHTN	1602.	32.90A	MFN	-	40% ad valorem
			AAN	ZFTA	-	40% ad valorem

2	TCC NO	
	14-277	

DATE 6 November 2014

4 DESCRIPTION

"STEGGLES SPICY BREAST CHUNKS"

Based on the packaging label and flow diagram submitted, subject articles are chicken breast chunks with spicy flavor, fully cooked and lightly marinated with crispy tempura coating mixes composed of water, rice flour, wheat flour, salt, dextrose, spices (0.6%), yeast extract, milk solids, mineral salts, thickener, vegetable gum, vegetables powders, maltodextrin, hydrolysed vegetable protein, flavouring, humectants, maize flour, wheat gluten, egg powder, vegetable oils, flavor enhancer and spicy extracts (ginger, pepper, capsicum, turmeric, paprika). Packed in retail carton packages with airtight plastic bags having net weights between 380 to 450 grams, these are ideal entrée or starter for café menus, great as finger food snack, etc.



5 HEADING SUBHEADINGS 16.02

1602.32.90A

CONSIDERED

6 REASONS FOR CLASSIFICATION

Note 2 to Chapter 16 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code states that food preparations fall in this Chapter provided that they contain more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, mollusks or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 19.02 or to the preparations of heading 21.03 or 21.04.

Heading 16.02 of the Code covers, among others, other prepared or preserved meat. The pertinent Harmonized System (HS) Explanatory Notes state that this heading covers, among others, prepared or preserved meat.

In view thereof, subject articles are classified under 2012 AHTN subheading 1602.32.90A with a Most Favoured Nation (MFN) and Asean-Australia New Zealand Free Trade Area (AANZFTA) rate of duty of 40% ad valorem.

FOR THE COMMISSION

EDGARDO B. ABON

Chairman

Bate Issued: 07 November 2014

2014_11-022 P.5





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	CLASSIFICATION				
	AHTN 3004.32.90	MFN - 1% ad	valorem		

DATE 6 November 2014

4 DESCRIPTION

"FLIXOTIDE AQUEOUS NASAL SPRAY (50 mcg/actuation) 120 actuations"

Based on the prescribing information, certificate of product registration and sample submitted, subject article is an aqueous suspension containing 50 micrograms of microfine fluticasone propionate. It is in the form of white opaque suspension and topically administered to the nasal mucosa by means of metered atomising spray pump for the treatment of seasonal allergic rhinitis, including hay fever and perennial allergic rhinitis. Subject article is supplied in an amber glass bottle fitted with a metering, atomising pump, nasal adaptor and dust cover.



TCC NO. 14-309

HEADING
SUBHEADING

AHTN

30.04 3004.32.90

CONSIDERED

6 REASONS FOR CLASSIFICATION

Heading 30.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers medicaments (excluding goods of heading 30.02, 30.05 or 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 state that this heading covers medicaments consisting of mixed or unmixed products, provided they are in packings for retail sale for therapeutic or prophylactic use. This refers to products (for example, sodium bicarbonate and tamarind powder) which, because of their packing and, in particular, the presence of appropriate indications (statement of disease or condition for which they are to be used, method of use or application, statement of dose, etc.) are clearly intended for sale directly to users (private persons, hospitals, etc.) without repacking, for the above purposes.

In view thereof, subject article is classified under 2012 AHTN subheading 3004.32.90 of the Code, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

Date Issued: 67 Nevember 2014

FOR THE COMMISSION

EDGARDO B. ABON Chairman

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1 CLASSIFICATION AHTN 3004.20.99 MFN - 5% ad valorem

2 TCC NO. 14-311

DATE 4 November 2014

DESCRIPTION

"FORTUM® POWDER FOR IM AND IV USE 1g"

Based on the prescribing information, certificate of product registration and sample submitted, subject article is an antibiotic containing 1g of ceftazidime with sodium carbonate. It is in the form of white to faintly yellow powder for reconstitution as an intravenous or intramuscular injection. Packed in a glass vial sealed with bromobutyl rubber stoppers and an overseal, it is indicated for the treatment of single or multiple infections such as septicaemia, bacteraemia, peritonitis and other infections.

5 HEADING SUBHEADING CONSIDERED

AHTN

30.04 3004.20.99

6 REASONS FOR CLASSIFICATION

Heading 30.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers medicaments (excluding goods of heading 30.02, 30.05 or 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 state that this heading covers medicaments consisting of mixed or unmixed products, provided they are in packings for retail sale for therapeutic or prophylactic use. This refers to products (for example, sodium bicarbonate and tamarind powder) which, because of their packing and, in particular, the presence of appropriate indications (statement of disease or condition for which they are to be used, method of use or application, statement of dose, etc.) are clearly intended for sale directly to users (private persons, hospitals, etc.) without repacking, for the above purposes.

In view thereof, subject article is classified under 2012 AHTN subheading 3004.20.99 of the Code, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem.

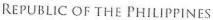
FOR THE COMMISSION

Chairman

EDGARDO B. ABON

2014-11-022 P.7





TARIFF COMMISSION

1 CLASSIFICATION
AHTN – 3004.32.90 MFN – 1% ad valorem
AANZFTA – Zero

2 TCC NO. 14-321

DATE 05 NOVEMBER 2014

4 DESCRIPTION

"FLIXOTIDE® NEBULES® (250mcg/ml)"

Based on the sample, product data sheet and medical insert submitted, subject article is in the form of nebules containing 2mg glucocorticoid (fluticasone propionate), an anti-inflammatory derived from corticosteroid. Packed in boxes of 10, it is used to reduce symptoms and exacerbations of asthma.



HEADING

5

SUBHEADING

30.04

AHTN 3004.32.90

CONSIDERED

6 REASONS FOR CLASSIFICATION

Heading 30.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers medicaments (excluding goods of heading 30.02, 30.05 or 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.

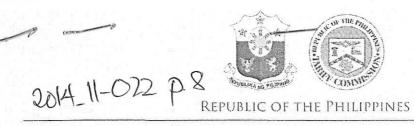
The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicaments consisting of mixed or unmixed products, provided they are put up in measured doses or in forms such as tablets, ampoules (for example, re-distilled water, in ampoules of 1.25 to 10 cm³, for use either for the direct treatment of certain diseases, e.g., alcoholism, diabetic coma or as a solvent for the preparation of injectible medicinal solutions), 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.

In view thereof, subject article is classified under 2012 AHTN subheading 3004.32.90 of the Code with a Most Favoured Nation (MFN) rate of duty of 1% 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.

FOR THE COMMISSION

EDGARDO B. ABON

Cháirman



TARIFF COMMISSION

1	CLASSIFICATION			
	AHTN 3002.10.30C	MFN - 1% ad valorem		
		ATIGA - Zero		

2	TCC NO.	
	14-372	
to sil		

3 DATE 11 November 2014

4 DESCRIPTION

"PEG-INTRON* REDIPEN* SOLUTION FOR INJECTION (50mcg, 80mcg, 100mcg, 120mcg, 150mcg Pre-Filled Pen)"

Based on the prescribing information and certificate of product registration submitted, subject article is an immunomodulator, containing peginterferon alfa-2b as an active component. Peginterferon alfa-2b is a conjugation of recombinant interferon alfa-2b with monomethoxy polyethylene glycol. It is indicated for the treatment of chronic hepatitis C and chronic hepatitis B.

Subject article is supplied in a single dose pre-filled pen. When reconstituted with solvent as recommended, each peginterferon alfa-2b (Peg-Intron Redipen) pre-filled pen provides 0.5mL of solution containing either 50mcg, 80mcg, 100mcg, 120mcg or 150mcg powder and solvent for solution for injection.

5 SUBHEADING CONSIDERED

30.02 AHTN 3002.1

3002.10.30C

6 REASONS FOR CLASSIFICATION

Heading 30.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers, among others, antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes.

The pertinent Harmonized System (HS) Explanatory Notes state that this heading also covers interleukins, interferons (IFN), chemokines and certain tumor necrosis factors (TNF), growth factors (GF), hematopoietins and colony stimulating factors (CSF).

In view thereof, subject article, being an interferon, is classified under 2012 AHTN subheading 3002.10.30C of the Code, with Most Favoured Nation (MFN) rate of duty of 1% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form D.

FOR THE COMMISSION

EDGARDO B. ABON Chairman

20H-11-022 p. 9





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	CLASSIFICATION				
	AHTN	3004.90.99	MFN - 5% ad valorem		

2	TCC NO.
	14-374

3 DATE 05 November 2014

4 DESCRIPTION

"REBETOL* 200mg CAPSULE"

Based on the brochure and certificate of product registration submitted, subject article is a medicament in the form of white opaque gelatin capsule containing white, crystalline powder. Each capsule contains 200 mg ribavirin, a synthetic nucleoside analog with antiviral activity. It is indicated: (a) in combination with interferon alfa-2b for the treatment of chronic hepatitis C in adult patients previously untreated with alpha interferon or who have subsequently relapsed following alpha interferon therapy, or (b) in combination with peginterferon alfa-2b for the treatment of chronic hepatitis C in naïve, relapse and nonresponder patients, or in patients who are co-infected with clinically stable HIV.

Subject article is available in 10 capsules per blister pack in boxes of 40's for retail sale.

5 HEADING SUBHEADING

30.04

AHTN 3004,90,99

CONSIDERED

6 REASONS FOR CLASSIFICATION

Heading 30.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers medicaments (excluding goods of heading 30.02, 30.05 or 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 state that this heading covers medicaments consisting of mixed or unmixed products provided they are put up in measured doses or in forms such as, among others, tablets, capsules, cachets, drops or pastilles, ready for taking as single doses, or in packings for retail sale for therapeutic or prophylactic use.

In view thereof, subject article is classified under 2012 AHTN subheading 3004.90.99 of the Code with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem.

FOR THE COMMISSION

Date Issued: 97 November 2814

EDGARDO B. ABON

2014-11-022 P.10



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	CLASSIFICATION			TCC NO.
	AHTN 3002.10.30C	MFN - 1% ad valorem	- V	14-375

B DATE 04 November 2014

4 DESCRIPTION

"INTRON A* SOLUTION FOR INJECTION, MULTI-DOSE PEN (18m IU and 30m IU)"

Based on the brochure and certificate of product registration submitted, subject article is an immunomodulator, a sterile, stable formulation of highly purified interferon alfa-2b produced by recombinant DNA techniques. Recombinant interferon alfa-2b is obtained from a clone of E. coli, which contains a genetically engineered hybrid plasmid with an interferon alfa-2b gene from human leukocytes. It is indicated for the treatment of chronic Hepatitis B and C, malignant neoplasms such as hairy cell leukemia, multiple myeloma, non-Hodgkin's lymphoma and renal cell carcinoma, etc.

Subject article is supplied in 1.2 mL glass vials containing 15 million International Units per milliliters (IU/mL) (6 doses of 3 million IU for a total deliverable dose of 18 million IU), or 25 million IU/mL (6 doses of 5 million IU for a total deliverable dose of 30 million IU) of recombinant interferon alfa-2b.

5 HEADING SUBHEADING

30.02

AHTN 3002,10,30C

CONSIDERED

6 REASONS FOR CLASSIFICATION

Heading 30.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers, among others, anti-sera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes.

The pertinent Harmonized System (HS) Explanatory Notes state that this heading also covers interleukins, interferons (IFN), chemokines and certain tumor necrosis factors (TNF), growth factors (GF), hematopoietins and colony stimulating factors (CSF).

In view thereof, subject article is classified under 2012 AHTN subheading 3002.10.30C of the Code with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

FOR THE COMMISSION

Date Issued: 97 November 2914

EDGARDO B. ABON



Tariff Commission

1	CLASSIFICATION			2	TCC NO.
	AHTN	8419.81.10	MFN - 1% ad valorem		14-385

DATE 04 November 2014

DESCRIPTION

"SILVERLINK 600 COUNTER TOP PASTA BOILER, Model: PB33"

Based on the brochure submitted, subject article is an electrically operated, counter top pasta boiler with front mounted control knobs. Its tank and body is made of high quality stainless steel. Its other specifications are:

External dimension	335 mm x 300 mm x
(HxWxD)	600 mm
No. of tanks	1
Water capacity	11 litres
Net weight	13 kg
Total electrical power rating	3.0 kW
Electrical supply	230 V, 50-60 Hz, 13 A



Subject article is designed for commercial use, such as in restaurants, fast food establishments and catering establishments. It is to be imported with or without the stainless steel basket/s (single or half size).

HEADING SUBHEADING

AHTN 8419.81.10

CONSIDERED

REASONS FOR CLASSIFICATION

Heading 84.19 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers, among others, machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as, heating, cooking or roasting, other than machinery or plant of a kind used for domestic purposes. The pertinent Harmonized System (HS) Explanatory Notes state that the heading covers specialised heating or cooking apparatus which are not normally used in the household (e.g., counter-type coffee percolators, tea or milk urns, steam kettles, etc., used in restaurants, canteens, etc.; steam-heated cookers, hot-plates, warming cupboards, drying cabinets, etc.; deep-fat friers).

In view thereof, subject article is classified under 2012 AHTN subheading 8419.81.10 of the Code with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

FOR THE COMMISSION

Date Issued: 06 November 2014

EDGARDO B. ABON



1	CLASSIFICATION		
	AHTN 9030.39.00	MFN - 1% ad valorem	

2	TCC NO.	
	14-387	

3 DATE 07 November 2014

4 DESCRIPTION

"ELECTROMAGNETIC COMPATIBILITY (EMC) TEST SYSTEM"

Based on the brochure and technical information submitted, subject article is a complete set of equipment, instruments, semi-anechoic chamber (enclosure) and accessories designed for electromagnetic compatibility (EMC) testing of electrical and electronic devices and circuits in nominally free-field conditions. Having a recording device, it consists of the following:

	Item/Model	Description/Function
1	10m Semi-Anechoic Chamber	Composed of shielding panels, ferrite
		tiles, pyramidal absorbers, positioning
		system, camera monitoring system,
		power line filters and electrical parts
2	R&S® ESU26 EMI Test Receiver	Basic items
3	R&S® SMB100A Signal Generator Base Unit	
4	R&S® OSP130 Open Switch and Control Platform	
	(with display)	
5	R&S® RTM2032 Digital Oscilloscope	
6	R&S® ENV216 Two-Line V-Network	For conducted emission measurement
7	R&S® ESH2Z5 Four-Line V-Network	
8	R&S [®] ESH2-Z3 Passive Voltage Probe	
9	CBL6143 Compact-X-Wing BiLog Antenna	For radiated emission measurement
10	SCA-ADT Antenna Adapter or Mast Adapter	
11	R&S [®] HF907 Double-ridged Waveguide Horn	
	Antenna	
12	R&S [®] HFH2-Z2 Loop Antenna	For CISPR* 11 measurement
13	R&S [®] SFE Broadcast Tester	For CISPR 13 measurement
14	R&S® MDS21 Absorbing Clamp For CISPR 14 measurement	
15	CL55C Click-Analyzer	
16	Lamp Set	For CISPR 15 measurement
17	R&S® HM020 Triple Loop Antenna	
18	ISN T8 ISN Basic Network (Cat. 3 and 5)	For CISPR 22 measurement
19	ISN T8-CAT 6 ISN Basic Network	
20	Capacitive Voltage Probe CISPR22	
21	R&S [®] EZ-17 RF Current Probe	
22	R&S® ESH3-Z6 Single-phase V-Network	For CISPR 25 measurement
23	R&S [®] HFH2-Z6 Active Rod Antenna	
24	R&S® HK116 Biconical Antenna	
25	R&S® HL223 Log-Periodic Broadband Antenna	
26	BBHA 9120 E Broadband Horn Antenna	
27	SYS-CNTLR Dell Desktop – System Controller	System controller and rack
28	SCA-37U D900 Rack	
29	PROFLINE 2105-400 Harmonics and Flicker Test	Measuring and analysis equipment for
	System	International Electrotechnical
		Commission (IEC) 61000-3-2 and
		IEC 61000-3-3





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1 CLASSIFICATION
AHTN 3923.30.90 MFN - 15% ad valorem
ACFTA - 15% ad valorem

2 TCC NO. 14-395

3 DATE 10 November 2014

4 DESCRIPTION

"EMPTY PET-G BOTTLES FOR AMU'IN AROMATHERAPY"

Based on the certificate of analysis and samples submitted, subject articles are empty transparent, plastic bottles with cover made from polyethylene terephthalate glycol (PET-G) and polystyrene resin. These are used as containers for body lotion, shower gel, shampoo and conditioner with 30mL capacity.



HEADING
5 SUBHEADING

39.23

AHTN 3923.30.90

CONSIDERED

6 REASONS FOR CLASSIFICATION

Heading 39.23 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers, among others, articles for the conveyance or packing of goods, of plastics. The pertinent Harmonized System (HS) Explanatory Notes state that this heading covers all articles of plastics commonly used for the packing or conveyance of all kinds of products. The articles covered include containers such as boxes, cases, crates, sacks and bags, casks, cans, carboys, bottles and flasks.

In view thereof, subject articles are classified under 2012 AHTN subheading 3923.30.90 of the Code, with Most Favoured Nation (MFN) rate of duty of 15% ad valorem. Under ASEAN-China Free Trade Area (ACFTA), said products are in the Sensitive List of the Philippines with ACFTA rate of duty of 15% ad valorem under Executive Order (EO) No. 72.

FOR THE COMMISSION

EDGARDO B. ABON

Chairman



Tariff Commission

1	CLA	SSIFICAT	ION	e e
	AHTN 3923.30.90	MFN -	15%	ad valorem
		ACFTA -	15%	ad valorem

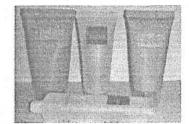
2	TCC NO.
	14-398

DATE 10 November 2014

DESCRIPTION

"EMPTY COSMETIC TUBES"

Based on the certificate of analysis and samples submitted, subject articles are empty cosmetic tubes with cover in varying colors made from layers of low density polyethylene (LDPE), high density polyethylene (HDPE) and linear low density polyethylene (LLDPE). These are used as containers for body lotion, shampoo and conditioner carrying the brand names of Natur, Island Breeze, Jardin and Liz Presscot.



HEADING 5

39.23

SUBHEADING

3923.30.90 AHTN

CONSIDERED

REASONS FOR CLASSIFICATION 6

Heading 39.23 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers, among others, articles for the conveyance or packing of goods, of plastics. The pertinent Harmonized System (HS) Explanatory Notes state that this heading covers all articles of plastics commonly used for the packing or conveyance of all kinds of products. The articles covered include containers such as boxes, cases, crates, sacks and bags, casks, cans, carboys, bottles and flasks.

In view thereof, subject articles are classified under 2012 AHTN subheading 3923.30.90 of the Code, with Most Favoured Nation (MFN) rate of duty of 15% ad valorem. Under ASEAN-China Free Trade Area (ACFTA), said products are in the Sensitive List of the Philippines with ACFTA rate of duty of 15% ad valorem under Executive Order (EO) No. 72.

FOR THE COMMISSION

EDGARDO B. ABON Chairman

2014_11-022 P.15



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	CLAS	SIFICATION
	AHTN 3924.10.00	MFN - 15% ad valorem
		ACFTA - 15% ad valorer

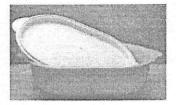
2	TCC NO.	_
	14-400	

3 DATE 10 November 2014

4 DESCRIPTION

"TUPPERWARE® LARGE OVAL SERVER"

Based on the brochure submitted, subject article is a microwavable, molded plastic food server in oval shape with cover having capacity of 4.0L, made of high performance plastic (HPP). It is used for tabletop service.



5 SUBHEADING CONSIDERED 39.24

AHTN

3924.10.00

6 REASONS FOR CLASSIFICATION

Heading 39.24 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics. The pertinent Harmonized System (HS) Explanatory Notes state that this heading covers, among others, tableware such as tea or coffee services, plates, soup tureens, salad bowls, dishes and trays of all kinds, coffee-pots, teapots, sugar bowls, beer mugs, cups, sauce-boats, fruit bowls, cruets, salt cellars, mustard pots, egg-cups, teapot stands, table mats, knife rests, serviette rings, knives, forks and spoons.

In view thereof, subject article is classified under 2012 AHTN subheading 3924.10.00 of the Code, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem. Under ASEAN-China Free Trade Area (ACFTA), said product is in the Highly Sensitive List of the Philippines. Hence, the applicable ACFTA rate is the MFN rate of duty of 15% ad valorem.

FOR THE COMMISSION

EDGARDO B. ABON



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	CLASSIFICATION
	AHTN 3924.10.00 MFN - 15% ad valorem
	ACFTA – 15% ad valorem

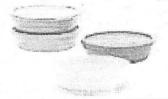
2	TCC NO.	
	14-401	

3 DATE 10 November 2014

4 DESCRIPTION

"TUPPERWARE® EVERYDAY REHEATABLE BOWLS"

Based on the brochure and sample submitted, subject articles are microwavable, molded plastic bowls with Iid, Iid not being microwavable, made of linear low density polypropylene (LLDPE) for the Iid and high performance plastic (HPP) for the bowl. These come in three different colors and are used for serving and food storage with its air-tight and liquid tight seal.



5 SUBHEADING CONSIDERED

39.24

AHTN

3924.10.00

6 REASONS FOR CLASSIFICATION

Heading 39.24 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics. The pertinent Harmonized System (HS) Explanatory Notes state that this heading covers, among others, tableware such as tea or coffee services, plates, soup tureens, salad bowls, dishes and trays of all kinds, coffee-pots, teapots, sugar bowls, beer mugs, cups, sauce-boats, fruit bowls, cruets, salt cellars, mustard pots, egg-cups, teapot stands, table mats, knife rests, serviette rings, knives, forks and spoons.

In view thereof, subject articles are classified under 2012 AHTN subheading 3924.10.00 of the Code, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem. Under ASEAN-China Free Trade Area (ACFTA), said products are in the Highly Sensitive List of the Philippines. Hence, the applicable ACFTA rate is the MFN rate of duty of 15% ad valorem.

FOR THE COMMISSION

Date Issued: 12 November 2014

EDGARDO B. ABON



TARIFF COMMISSION

1	CLASSIFICATION
	AHTN 3924.10.00 MFN - 15% ad valorem
	ACFTA - 15% ad valorem

2	TCC NO.
1	14-402

10 November 2014 DATE

DESCRIPTION

"TUPPERWARE® CARRY ALL SET (4's)"

Based on the brochure and sample submitted, subject article is a set of molded plastic food containers with lid and carrying handle having a capacity of 850 mL each, made of linear low density polypropylene (LLDPE) for the seal and handle, and polypropylene clarified random copolymer (PP-RC) for the container. These come in sets of four different colors and are used for food storage and for outdoor/picnic.



HEADING 5 SUBHEADING CONSIDERED

39.24

3924.10.00

REASONS FOR CLASSIFICATION

AHTN

Heading 39.24 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics. The pertinent Harmonized System (HS) Explanatory Notes state that this heading covers, among others, tableware such as tea or coffee services, plates, soup tureens, salad bowls, dishes and trays of all kinds, coffee-pots, teapots, sugar bowls, beer mugs, cups, sauce-boats, fruit bowls, cruets, salt cellars, mustard pots, egg-cups, teapot stands, table mats, knife rests, serviette rings, knives, forks and spoons.

In view thereof, subject articles are classified under 2012 AHTN subheading 3924.10.00 of the Code, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem. Under ASEAN-China Free Trade Area (ACFTA), said products are in the Highly Sensitive List of the Philippines. Hence, the applicable ACFTA rate is the MFN rate of duty of 15% ad valorem.

FOR THE COMMISSION

EDGARDO B. ABON Chairman