



Republic of the Philippines  
Department of Finance  
**BUREAU OF CUSTOMS**  
Manila 1099

AOCG Memo No. 059-2016

**MEMORANDUM –**

FOR : All District Collectors  
SUBJECT : Tariff Commission Circulars  
DATE : August 3, 2016

Attached herewith are copies of Tariff Commission Circulars (TCC) issued by the Tariff Commission for your information and reference in the classification of therein subject articles, summarized as follows:

TCC No.	Description of Articles	2012 AHTN Code	RATE OF DUTY
16-108	"ESCENT® L PERFORMANCE ENHANCER"	3824.90.99	MFN - 3% ad valorem
16-156	"SINGLE PHASE FAN MOTORS"	8501.40.11	MFN - 1% ad valorem
16-174	"SINGLE PHASE PRESSURE SWITCHES FOR WATER PUMP"	8536.50.99	MFN - 7% ad valorem
16-196	"FROZEN PORK CUTTING FAT (≥95% FAT)"	0209.10.00	MFN - 5% ad valorem
16-197	"FROZEN PORK MINCED FAT (95% FAT)"	0209.10.00	MFN - 5% ad valorem
16-210	"FROZEN BEEF HEAD MEAT"	0206.29.00	MFN - 7% ad valorem
16-221	"XIRRUS®WI-FI ARRAY, COMPLETE WITH ACCESSORIES, MODEL NO. X2-120"	8517.62.51	MFN - 0% ad valorem ATIGA - 0% ACFTA - 0%
16-225	"DOW™LLDPE DFDC-7087NT 7 "	3901.90.90	MFN - 3% ad valorem

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

ATTY. VINCENT PHILIP C. MARONILLA  
Officer-in-Charge, AOCG



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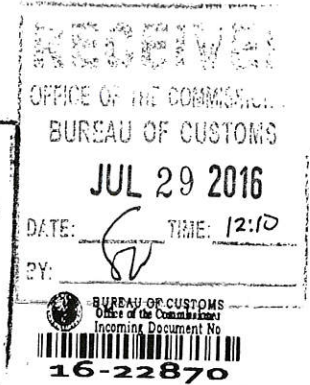
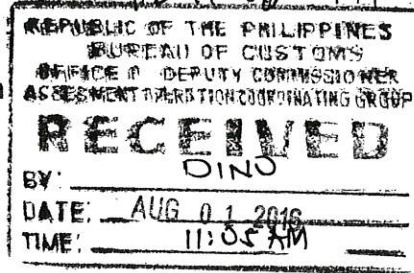


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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

28 July 2016

#2016-08-1449



Honorable Nicanor E. Faeldon  
Commissioner  
Bureau of Customs  
Port Area, Manila

Sir:

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (RA 10863), the Commission is pleased to furnish your good Office with copies of our classification rulings with TCC Nos. 16-108; 16-156, 16-174, 16-196, 16-197, 16-210, 16-221 and 16-225, together with their respective brochures/technical literature, issued on 27 July 2016.

Thank you.

Very truly yours,

*MariLou P. Mendoza*  
**MARILOU P. MENDOZA**  
Commissioner

Encl: As stated.

Cc: The Honorable Secretary  
Department of Finance  
Manila

03-0802-16  
AUG 02 2016

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	<b>CLASSIFICATION</b>
	AHTN 3824.90.99 MFN – 3% ad valorem

2	<b>TCC No.</b>
	16-108

3	<b>DATE 26 July 2016</b>
4	<p><b>DESCRIPTION</b></p> <p style="text-align: center;"><b>“ESCENT® L PERFORMANCE ENHANCER”</b></p> <p>Based on the product label, brochure, certificate of product registration with the Bureau of Animal Industry and safety data sheet, subject article is a mixture of citric acid, orthophosphoric acid, lactic acid, inactivated yeast, yeast extracts and plant extracts in the form of a brown liquid with characteristic odour. Packed in 1 liter and 5 liters plastic bottles, it is added to drinking water of poultry at different doses to inactivate mycotoxins thereby reducing immunosuppression and oxidative stress, promoting production performance and improving response to vaccination.</p> 
5	<p><b>HEADING 38.24</b></p> <p><b>SUBHEADING AHTN 3824.90.99</b></p> <p><b>CONSIDERED</b></p>
6	<p><b>REASONS FOR CLASSIFICATION</b></p> <p>Heading 38.24 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) 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 (ENs) state that the chemical or other preparations of this heading are either mixtures (of which emulsions and dispersions are special forms) or occasionally solutions. The preparations classified here may be either wholly or partly of chemical products (this is generally the case) or wholly of natural constituents.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 3824.90.99, with Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p>
7	<p>This advance ruling is issued pursuant to Section 1100 of R.A. 10863, otherwise known as Customs Modernization and Tariff Act (CMTA).</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> Commissioner</p> <p>Date Issued: 27 July 2016</p>

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TARIFF COMMISSION

1	<b>CLASSIFICATION</b>
AHTN 8501.40.11	MFN – 1% ad valorem

2	<b>TCC NO.</b>
	16-156

3	<b>DATE</b> 26 July 2016																														
4	<p><b>DESCRIPTION</b></p> <p style="text-align: center;"><b>“SINGLE PHASE FAN MOTORS”</b></p> <p>Based on the brochure and technical information submitted, subject articles are single phase, rotary-type, alternating current (AC) motors with the following specifications:</p> <table border="1" style="width: 100%;"> <thead> <tr> <th>Model No.</th> <th>No. of Speed</th> <th>Rated Output (W)</th> <th>Rated Voltage (V)</th> <th>Frequency (Hz)</th> </tr> </thead> <tbody> <tr> <td>HAF160</td> <td>3</td> <td>410</td> <td rowspan="2">220</td> <td rowspan="8">60</td> </tr> <tr> <td>HAF161</td> <td>3</td> <td>185</td> </tr> <tr> <td>HAR238</td> <td>3</td> <td>200</td> <td rowspan="4">230</td> </tr> <tr> <td>HAR39102</td> <td>3</td> <td>170</td> </tr> <tr> <td>HAR39103</td> <td>3</td> <td>170</td> </tr> <tr> <td>HAT643</td> <td>1</td> <td>225</td> </tr> <tr> <td>HAT690</td> <td>2</td> <td>330</td> <td></td> </tr> </tbody> </table> <p>Subject articles are used as driving-motor for fans of indoor or outdoor units of air conditioning machines.</p>	Model No.	No. of Speed	Rated Output (W)	Rated Voltage (V)	Frequency (Hz)	HAF160	3	410	220	60	HAF161	3	185	HAR238	3	200	230	HAR39102	3	170	HAR39103	3	170	HAT643	1	225	HAT690	2	330	
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HAR39103	3	170																													
HAT643	1	225																													
HAT690	2	330																													
5	<p><b>HEADING</b> 85.01</p> <p><b>SUBHEADING</b> AHTN 8501.40.11</p> <p><b>CONSIDERED</b></p>																														
6	<p><b>REASONS FOR CLASSIFICATION</b></p> <p>Heading 85.01 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers electric motors and generators (excluding generating sets). The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the heading includes rotary motors which produce mechanical power in the form of a rotary motion. They are of many types and sizes according to whether they operate on DC or AC, and according to the use or purpose for which they are designed. The motor housing may be adapted to the circumstances in which the motor will operate (e.g., dust proof, drip proof or flame proof motors; non-rigid mountings for belt driven motors, or for motors which will be subject to much vibration).</p> <p>In view thereof, subject articles are classified under 2012 AHTN subheading 8501.40.11, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</p>																														
7	<p>This advance ruling is issued pursuant to Section 1100 of R.A. 10863, otherwise known as Customs Modernization and Tariff Act (CMTA).</p> <p style="text-align: right;">FOR THE COMMISSION <i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> Commissioner</p> <p><b>Date Issued: 27 July 2016</b></p>																														

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	<b>CLASSIFICATION</b>
	AHTN 8536.50.99 MFN – 7% ad valorem

2	<b>TCC NO.</b>
	16-174

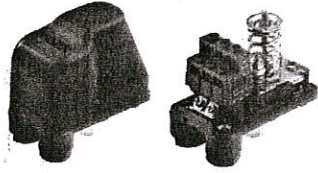
3 **DATE** 25 July 2016

4 **DESCRIPTION**

**“SINGLE PHASE PRESSURE SWITCHES FOR WATER PUMP”**

Based on the technical information submitted, subject articles are electric pressure switches for booster sets. These are used to automatically start and stop the electric pump according to the set pressure values. Their specifications are as follows:

Model	PM/5	PM/6	PM/12
Pressure range (bar)	1-5	1.5-5.5	3-12
Factory setting (bar)	1.4-2.8	1.8-3	5-7
Rated current (A)	16		
Rated voltage (V)	250		
Protection degree	IP 44		
Max fluid temperature (°C)	55		
Max ambient temperature (°C)	55		



5 **HEADING** 85.36  
**SUBHEADING** AHTN 8536.50.99  
**CONSIDERED**

6 **REASONS FOR CLASSIFICATION**

Heading 85.36 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers electrical apparatus for a voltage not exceeding 1,000 volts generally used for dwellings or industrial equipment. The heading includes, among others, apparatus for switching electrical circuits. These apparatus consist essentially of devices for making or breaking one or more circuits in which they are connected, or for switching from one circuit to another; they may be known as single pole, double pole, triple pole, etc., according to the number of switch circuits incorporated.

In view thereof, subject articles are classified under 2012 AHTN subheading 8536.50.99, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.

7 This advance ruling is issued pursuant to Section 1100 of RA 10863, otherwise known as the Customs Modernization and Tariff Act (CMTA).

FOR THE COMMISSION

*MariLou P. Mendoza*  
**MARILOU P. MENDOZA**  
 Commissioner

Date Issued: 27 July 2016

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	<b>CLASSIFICATION</b>
	AHTN 0209.10.00      MFN - 5% ad valorem

2	<b>TCC NO.</b>
	16-196

3	<b>DATE 25 July 2016</b>
4	<p><b>DESCRIPTION</b></p> <p style="text-align: center;"><b>“FROZEN PORK CUTTING FAT (≥95% FAT)”</b></p> <p>Based on the technical card submitted, subject article is frozen pork cutting fat containing ≥95% fat. The fat comes from loin and collar and presented as 18 kg naked block and kept below -18°C.</p> 
5	<p><b>HEADING 02.09</b></p> <p><b>SUBHEADING AHTN 0209.10.00</b></p> <p><b>CONSIDERED</b></p>
6	<p><b>REASONS FOR CLASSIFICATION</b></p> <p>Note 1(c) to Chapter 02 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) excludes animal fat, other than products of heading 02.09 (Chapter 15).</p> <p>General Explanatory Notes of Chapter 02 states that animal fat presented separately is excluded (Chapter 15) (except in the case of pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, which fall in heading 02.09 even if fit only for industrial use), but fat presented in the carcass or adhering to meat is treated as forming part of the meat.</p> <p>Heading 02.09 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the pig fat of this heading is restricted to fat free of lean meat; such fat falls in the heading even if suitable only for industrial use. Meat in forms commonly eaten as such is excluded (heading 02.03 or 02.10 as the case may be, for example, streaky pork and similar meats interlarded with a high proportion of fat, and fat with an adhering layer of meat).</p> <p>Subject article does not have any adhering layer of meat, but only small patches of meat resulting from scraping process.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 0209.10.00, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem.</p>
7	<p>This advance ruling is issued pursuant to Section 1100 of RA 10863, otherwise known as the Customs Modernization and Tariff Act (CMTA).</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> Commissioner</p> <p><b>Date Issued: 27 July 2016</b></p>

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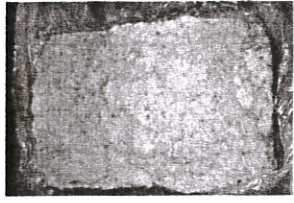
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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	<b>CLASSIFICATION</b>
	AHTN 0209.10.00      MFN - 5% ad valorem

2	<b>TCC NO.</b>
	16-197

3	<b>DATE 26 July 2016</b>									
4	<p><b>DESCRIPTION</b></p> <p style="text-align: center;"><b>“FROZEN PORK MINCED FAT (95% FAT)”</b></p> <p>Based on the product specification submitted, subject article is frozen minced pork fat containing 95% (±5%) fat. The cutting fat from shoulder, ham, loin, and belly is minced to 3 mm. It is packed in polybock and kept below -18°C.</p> 									
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>02.09</b></td> </tr> <tr> <td><b>SUBHEADING</b></td> <td style="text-align: center;">AHTN</td> <td style="text-align: center;">0209.10.00</td> </tr> <tr> <td><b>CONSIDERED</b></td> <td></td> <td></td> </tr> </table>	<b>HEADING</b>		<b>02.09</b>	<b>SUBHEADING</b>	AHTN	0209.10.00	<b>CONSIDERED</b>		
<b>HEADING</b>		<b>02.09</b>								
<b>SUBHEADING</b>	AHTN	0209.10.00								
<b>CONSIDERED</b>										
6	<p><b>REASONS FOR CLASSIFICATION</b></p> <p>Note 1(c) to Chapter 02 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) excludes animal fat, other than products of heading 02.09 (Chapter 15).</p> <p>General Explanatory Notes of Chapter 02 states that animal fat presented separately is excluded (Chapter 15) (except in the case of pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, which fall in heading 02.09 even if fit only for industrial use), but fat presented in the carcass or adhering to meat is treated as forming part of the meat.</p> <p>Heading 02.09 of the 2012 AHTN covers pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the pig fat of this heading is restricted to fat free of lean meat; such fat falls in the heading even if suitable only for industrial use. Meat in forms commonly eaten as such is excluded (heading 02.03 or 02.10 as the case may be, for example, streaky pork and similar meats interlarded with a high proportion of fat, and fat with an adhering layer of meat).</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 0209.10.00, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem.</p>									
7	<p>This advance ruling is issued pursuant to Section 1100 of RA 10863, otherwise known as the Customs Modernization and Tariff Act (CMTA).</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> Commissioner</p> <p><b>Date Issued: 27 July 2016</b></p>									

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TARIFF COMMISSION

1	<b>CLASSIFICATION</b>
	AHTN 0206.29.00 MFN - 7% ad valorem

2	<b>TCC NO.</b>
	16-210

3	<b>DATE</b> 26 July 2016
4	<p><b>DESCRIPTION</b></p> <p style="text-align: center;"><b>"FROZEN BEEF HEAD MEAT"</b></p> <p>Based on the quality attribute sheet submitted, subject article is frozen beef head meat taken from the jaw. It is packed in plain waxed cardboard cartons with lid having a net weight ranging from 18 to 25 kgs. Subject article originates from Ireland.</p> 
5	<p><b>HEADING</b> 02.06</p> <p><b>SUBHEADING</b> AHTN 0206.29.00</p> <p><b>CONSIDERED</b></p>
6	<p><b>REASONS FOR CLASSIFICATION</b></p> <p>General Explanatory Notes of Chapter 02 states that meat and meat offal remain classified in this Chapter whether or not they have undergone tenderising treatment with proteolytic enzymes (e.g., papain) or have been cut, chopped or minced (ground).</p> <p>Heading 02.06 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, edible offal of bovine animals, fresh, chilled or frozen. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the edible offal of this heading includes, among others, heads and cuts thereof (including ears).</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 0206.29.00, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.</p>
7	<p>This advance ruling is issued pursuant to Section 1100 of RA 10863, otherwise known as the Customs Modernization and Tariff Act (CMTA).</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> Commissioner</p> <p><b>Date Issued: 27 July 2016</b></p>



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TARIFF COMMISSION

<b>1</b>	<b>CLASSIFICATION</b>	<b>2</b>	<b>TCC NO.</b>
	<b>AHTN 8517.62.51</b> <b>MFN – Zero</b> <b>ATIGA – Zero</b> <b>ACFTA – Zero</b>		<b>16-221</b>

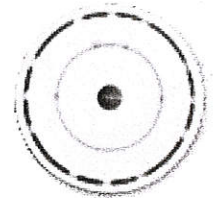
**3 DATE 25 July 2016**

**4 DESCRIPTION**

**“XIRRUS® WI-FI ARRAY, COMPLETE WITH ACCESSORIES, MODEL NO. X2-120”**

Based on the brochure submitted, subject article is a wireless access point which provides connectivity between the local area network (LAN) and wireless devices or between multiple Wi-Fi equipped devices through multi-integrated access points. Its specifications are as follows:

Max. bandwidth (Gbps)	Radio Type	Number of Radios	Max. Associated Devices	Chassis Size (inch)	Max. Power Consumption (W)
1.1	2x2, 867 Mbps	2	512 per AP (total = 1,024)	8 (D) x 1.82 (H)	12.5



Subject article is to be imported with complete accessories such as power injector, power cord, mounting bracket with lock arm, Read Me First Document and twist clips.

**5 HEADING 85.17**  
**SUBHEADING AHTN 8517.62.51**  
**CONSIDERED**

**6 REASONS FOR CLASSIFICATION**

Heading 85.17 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) 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 (ENs) state that other communication apparatus 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. They may be configured, for example, as public switched telephone networks, Local Area Networks (LAN), Metropolitan Area Networks (MAN) and Wide Area Networks (WAN), whether proprietary or open architecture. This group includes, among others, routers, bridges, hubs, repeaters and channel to channel adaptors.

In view thereof, subject article is classified under 2012 AHTN subheading 8517.62.51 with Most Favoured Nation (MFN) rate of duty of zero; and ASEAN Trade in Goods Agreement (ATIGA) and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Forms “D” or “E”, respectively.

**7** This advance ruling is issued pursuant to Section 1100 of RA 10863, otherwise known as the Customs Modernization and Tariff Act (CMTA).

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	CLASSIFICATION
	AHTN 3901.90.90 MFN - 3% ad valorem

2	TCC NO.
	16-225

3	DATE 26 July 2016
4	<p>DESCRIPTION</p> <p style="text-align: center;"><b>“DOW™ LLDPE DFDC-7087 NT 7”</b></p> <p>Based on the technical information and declaration of composition submitted, subject article is an ethylene-butene copolymer, containing, by weight, less than 95% ethylene and more than 5% 1-butene having slip and anti-block additive concentration of 1500 ppm and 6300 ppm, respectively. It is in the form of odourless, white pellets having melt flow index of 1.0 g/10min at 190 °C and density of 0.922 g/cm<sup>3</sup>. It is used as a raw material for manufacture of blown films.</p>
5	<p>HEADING 39.01</p> <p>SUBHEADING AHTN 3901.90.90</p> <p>CONSIDERED</p>
6	<p>REASONS FOR CLASSIFICATION</p> <p>Note 4 to Chapter 39 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) states that the expression “copolymers” covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit. Furthermore, Note 6(b) to Chapter 39 states that in headings 39.01 to 39.14, the expression ‘primary forms’ applies to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.</p> <p>Heading 39.01 covers polymers of ethylene, in primary forms.</p> <p>In view thereof, subject article being an ethylene-butene copolymer is classified under 2012 AHTN subheading 3901.90.90, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p>
7	<p>This advance ruling is issued pursuant to Section 1100 of RA 10863, otherwise known as the Customs Modernization and Tariff Act (CMTA).</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;">MARILOU P. MENDOZA</p> <p style="text-align: right;">Commissioner</p> <p>Date Issued: 27 July 2016</p>