



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

MEMORANDUM -

**FOR : ALL DISTRICT COLLECTORS
ALL SUB-PORT COLLECTORS
ALL CHIEFS, FORMAL ENTRY DIVISION
AND FORMAL ENTRY DIVISION PERSONNEL**

SUBJECT : Tariff Commission Circulars

DATE : October 27, 2016

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization Act (Republic Act 10863), the Tariff Commission issued an Advance Rulings on Tariff Classification with Tariff Classification Circulars (TCC/AR) covering the period, October 11-19, 2016, for various imported articles, and the same were submitted and reviewed by this Office, summarized as follows:

TCC. No.	Description of Articles	2012 AHTN Code	RATE OF DUTY
16-213	"SHATLER'S COCKTAILS PIÑA COLADA"	2208.90.90	MFN – 15% ad valorem
16-216	"SHATLER'S COCKTAILS – HAVANA SPECIAL"	2208.90.90	MFN – 15% ad valorem
16-255	"INDPRO WIRE ROPE LUB 10"	2710.19.44	MFN – Zero ATIGA – Zero *
16-256	"INDPRO WIRE ROPE LUBE 40"	2710.19.44	MFN – Zero ATIGA – Zero *
16-271	"NESCAFE® GOLD COFFEE POWDER KVRT286 200 KG"		
		IN-QUOTA	OUT-QUOTA
	AHTN	2101.11.10A	2101.11.10B
	MFN	30% ad valorem	45% ad valorem
	AKFTA	5% ad valorem *	5% ad valorem *
16-275	"NS ECO-PILE™ BLADES"	7325.99.90	MFN – 15% ad valorem PJEP – 5% ad valorem * AJCEPA – 5% ad valorem *
16-277	"NS ECO-PILE™ ADJUST RINGS"	7326.90.99	MFN – 15% ad valorem PJEP – 5% ad valorem * AJCEPA – 5% ad valorem *
16-290	"PYGMY 20 OVERCOUNTER BEER COOLER"	8418.69.90	MFN – 5% ad valorem
16-292	"Samsung Multiroom Speaker HW-K20"	8518.21.10	MFN – 1% ad valorem ACFTA – Zero *
16-293	"COAL FLY ASH ADDITIVE C 618F"	2621.90.00	MFN – 3% ad valorem
16-297	"0.5oz 14g 5mL SAM UNDEC CANISTER US OLD"	3923.90.90	MFN – 15% ad valorem

16-298	"IVELAC 70 (SWEET WHEY POWDER REPLACER)"	2309.90.20	MFN – 1% ad valorem
16-299	"TOTALLAC (SKIMMED MILK POWDER REPLACER)"	2309.90.20	MFN – 1% ad valorem
16-301	"DXN TEA LATTE WITH GANODERMA EXTRACT"	2101.20.90B	MFN – 10% ad valorem ATIGA – Zero *
16-303	"NESCAFE® GOLD BLEND"	IN-QUOTA	OUT-QUOTA
	AHTN	2101.11.10A	2101.11.10B
	MFN	30% ad valorem	45% ad valorem
	AKFTA	5% ad valorem *	5% ad valorem *
16-304	"COMP MULTIFRUIT-CARROT"	2009.90.90	MFN – 10% ad valorem

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

For your information and guidance and strict compliance.


MELITA O. DEL ROSARIO
 Officer-In-Charge, AOCG 

cc: COMMISSIONER OF CUSTOMS

2016-10-023

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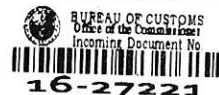
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

REPUBLIC OF THE PHILIPPINES
BUREAU OF CUSTOMS
OFFICE OF DEPUTY COMMISSIONER
ASSESSMENT OPERATION COORDINATING GROUP
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DATE: OCT 26 2016
TIME: 4:20 PM

25 October 2016

BUREAU OF CUSTOMS
OFFICE OF THE COMMISSIONER
RECEIVED
OCT 26 2016
BY: *on* TIME: 10:50

COMMISSIONER NICANOR E. FAELDON
Bureau of Customs
Port Area, Manila



Dear **Commissioner Faeldon**:

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863), this Commission is pleased to furnish your good Office with original copies of its Advance Rulings on Tariff Classification with TCC (AR) Nos. 16-213, 16-216, 16-255, 16-256, 16-271, 16-275, 16-277, 16-290, 16-292, 16-293, 16-297, 16-298, 16-299, 16-301, 16-302, 16-303, 16-304, and 16-308 together with their respective brochures/technical literature, issued from October 11, 2016 to October 17, 2016.

Thank you.

Very truly yours,

MariLou P. Mendoza

MARILOU P. MENDOZA
Officer-in-Charge

Encl: As stated.

cc: *The Secretary*
Department of Finance
Manila



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	AHTN 2208.90.90 MFN - 15% ad valorem	2	TCC (AR) NO.
				16-213
			3	DATE ISSUED
			OCT 11 2016	

4 DESCRIPTION OF GOOD

"SHATLER'S COCKTAILS PIÑA COLADA"

Based on the product specification and method of manufacturing submitted, subject article is unclear, light yellow spirituous beverage of an alcoholic strength, by volume of 12.1% with coconut and significant pineapple-rum aroma. It is composed of 25% spirituous with rum, 16% pineapple juice concentrate, 15% coconut syrup (containing sugar, natural coconut extract, emulsifier and gum arabic), 8% coconut liqueur, and water. Subject article is packed in a box containing twelve (12) 200 ml carto-cans.



5 REASONS FOR CLASSIFICATION

Heading 22.08 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, spirits, liqueurs and other spirituous beverages. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers, whatever their alcoholic strength, among others, all other spirituous beverages not falling in any preceding heading of this Chapter.

In view thereof, subject article, being a spirituous beverage, is classified under 2012 AHTN subheading 2208.90.90, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem.

FOR THE COMMISSION



16-00055

MariLou P. Mendoza
MARILOU P. MENDOZA
 Officer-in-Charge



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2208.90.90 MFN – 15% ad valorem		16-216
		3	DATE ISSUED
			OCT 11 2016

4 DESCRIPTION OF GOOD**“SHATLER’S COCKTAILS – HAVANNA SPECIAL”**

Based on the product specification submitted, subject article is a spirituous beverage with fruity essences and flavour. The Havana Special is made of 19% Jamaica rum (rum, water and aromatics), 10% grenadine (sugar, water, citric acid E330 and natural vanilla extract and red fruit extract), 8% crème de cassis (sweet, dark red liqueur made from blackcurrants), 8% peach liqueur, and 15% maracuja/passion fruit juice concentrate (sugar and natural aromatics) lemon and orange juice concentrate. The Shatler’s Havana Special has an alcoholic strength by volume of 11.8% vol. Subject article is packed in a box containing twelve (12) 200 ml carto-cans.

**5 REASONS FOR CLASSIFICATION**

Heading 22.08 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, spirits, liqueurs and other spirituous beverages. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the heading further covers, among others, whatever their alcoholic strength, all other spirituous beverages not falling in any preceding heading of this Chapter.

In view thereof, subject article is classified under 2012 AHTN subheading 2208.90.90, with Most Favoured Nation (MFN) rate of duty of 15% ad valorem.

FOR THE COMMISSION

Republic of the Philippines
TARIFF COMMISSION



16-00054

MariLou P. Mendoza
MARILOU P. MENDOZA
Officer-In-Charge



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2710.19.44 MFN - Zero ATIGA - Zero		16-255
		3	DATE ISSUED
			OCT 11 2016

4	DESCRIPTION OF GOOD
	"INDPRO WIRE ROPE LUBE 10"
	<p>Based on the material safety data sheet and distillation information from the supplier submitted, subject article is a petroleum based grease containing by weight 30%-<60% solvent dewaxed petroleum residual oil, 30%-<60% hydrotreated petroleum residual oil, mixture of bitumen and brick stock, benzenamine and other additive in the form of smooth, brown grease. It has a flash point (ASTM D-93) of >200 °C and distillation temperature range from 450 °C to 700 °C with 95% recovery at 700 °C. Imported in drums, it is used to penetrate, lubricate and protect wire ropes.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 27.10 of the ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the heading includes, among others, the oils described to which various substances have been added to render them suitable for particular uses, provided the products contain by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals as a basis and that they are not covered by a more specific heading in the Nomenclature. Examples of the types of products referred to are, among others, lubricants consisting of mixtures of lubricating oils with widely varying quantities of other products (e.g., products for improving their lubricating properties (such as vegetable oils and fats), anti-oxidants, rust preventives, anti-foam agents such as silicones). These lubricants include compounded oils, oils for heavy duty work, oils blended with graphite (graphite suspensions, in petroleum oils or in oils obtained from bituminous minerals), upper cylinder lubricants, textile oils, and solid lubricants (greases) composed of a lubricating oil with about 10 to 15% of aluminium, calcium, lithium, etc.</p> <p>According to Douanes European Economic Community (EEC 1989-1990), "heavy oils" means oils and preparations of which less than 65% by volume (including losses) distil at 250 °C by the ASTM D86 method or of which the distillation percentage at 250 °C cannot be determined by the method.</p> <p>In view thereof, subject article, being a heavy oil, is classified under 2012 AHTN subheading 2710.19.44, with a Most Favoured Nation (MFN) and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "D".</p>
	<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Officer-in-Charge</p>



16-00056



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2710.19.44 MFN - Zero ATIGA - Zero		16-256
		3	DATE ISSUED
			OCT 11 2016

4	DESCRIPTION OF GOOD
	"INDPRO WIRE ROPE LUBE 40"
	<p>Based on the material safety data sheet and distillation information from the supplier submitted, subject article is a bitumen based grease containing, by weight, 30%-<60% solvent deoiled petroleum residual tar (bitumen 60/70), 30%-<60% asphalt residual tar (asphalt 115/15), 0%-<30% solvent dewaxed residual oil and <10% hydrotreated residual oil in the form of smooth, black grease. It has a flash point (ASTM D-93) of >200 °C and distillation temperature range from 450 °C to 700 °C with 30% recovery at 700 °C. Imported in drums, it is used to penetrate, lubricate and protect wire ropes.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 27.10 of the ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the heading includes, among others, the oils described to which various substances have been added to render them suitable for particular uses, provided the products contain by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals as a basis and that they are not covered by a more specific heading in the Nomenclature. Examples of the types of products referred to are, among others, lubricants consisting of mixtures of lubricating oils with widely varying quantities of other products (e.g., products for improving their lubricating properties such as vegetable oils and fats), anti-oxidants, rust preventives, anti-foam agents such as silicones). These lubricants include compounded oils, oils for heavy duty work, oils blended with graphite (graphite suspensions in petroleum oils or in oils obtained from bituminous minerals), upper cylinder lubricants, textile oils, and solid lubricants (greases) composed of a lubricating oil with about 10 to 15% of aluminium, calcium, lithium, etc.</p> <p>According to Douanes European Economic Community (EEC 1989-1990), "heavy oils" means oils and preparations of which less than 65% by volume (including losses) distil at 250 °C by the ASTM D86 method or of which the distillation percentage at 250 °C cannot be determined by the method.</p> <p>In view thereof, subject article, being a heavy oil, is classified under 2012 AHTN subheading 2710.19.44, with a Most Favoured Nation (MFN) and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "D".</p>
	<p>FOR THE COMMISSION</p> <p></p> <p>MARILOU P. MENDOZA Officer-in-Charge</p>



16-00057

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY			2	TCC (AR) NO.
		<u>In-Quota</u>	<u>Out-Quota</u>		16-271
	AHTN	2101.11.10A	2101.11.10B	3	DATE ISSUED
	MFN	30% ad valorem	45% ad valorem		OCT 17 2016
AKFTA	5% ad valorem	5% ad valorem			

4	DESCRIPTION OF GOOD
<p>“NESCAFE® GOLD COFFEE POWDER KVRT286 200 KG”</p> <p>Based on the product specifications and sample submitted, subject article is 100% freeze-dried soluble coffee granules (instant coffee). Packed in 200 kg octabin, subject article is a blend of roasted premium Arabica and Robusta beans.</p>	

5	REASONS FOR CLASSIFICATION
<p>Heading 21.01 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the heading covers, among others, coffee extracts, essences and concentrates. These may be made from real coffee (whether or not caffeine has been removed) or from a mixture of real coffee and coffee substitutes in any proportion. They may be in liquid or powder form, usually highly concentrated. This group includes products known as instant coffee. This is coffee which has been brewed and dehydrated or brewed and then frozen and dried by vacuum.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheadings 2101.11.10A and 2101.11.10B, with in-quota and out-quota Most Favoured Nation (MFN) rates of duty of 30% and 45% ad valorem, respectively and ASEAN-Korea Free Trade Area (AKFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form “AK”.</p>	



FOR THE COMMISSION

[Signature]
MARILOU P. MENDOZA
Officer-In-Charge



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY AHTN 7325.99.90 MFN – 15% ad valorem AJCEPA – 5% ad valorem PJEPA – 5% ad valorem	2	TCC (AR) NO.
			16-275
		3	DATE ISSUED
		OCT 11 2016	

4 DESCRIPTION OF GOOD

"NS ECO-PILE™ BLADES"

Based on the brochure, technical specification submitted and information on the manufacturer's website, subject articles are casted helical screw blades made of carbon steel. These are to be welded on the bottom edge of NS ECO-PILE™ steel piles. During construction the pile driver rotates the pile, driving the pile into the ground like a screw. Subject articles have the following specifications:

Material (Relevant JIS Standard)	Blade Diameter, (mm)	Blade Length, (mm)	Blade Thickness, (mm)	NS ECO-PILE™ Blade
STK400	228	150	4.5	
	285		6.0	
	280		6.6	
	350			
STK490	330	200	4.5	
	413		6.0	
	381		5.3	
	476		7.0	
	432	250	5.8	
	540		8.2	
	534		300	
668				
SCW480	637	219	13.0	
	797			
	711	242	14.0	
	889			
	800		275	17.0

NS ECO-PILE™ Blade





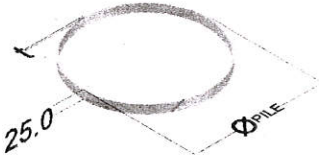
REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY AHTN 7326.90.99 MFN – 15% ad valorem AJCEPA – 5% ad valorem PJEPA – 5% ad valorem	2	TCC (AR) NO. 16-277
		3	DATE ISSUED OCT 14 2016

4	DESCRIPTION OF GOOD "NS ECO-PILE™ ADJUST RINGS" Based on the chemical composition and technical specifications submitted, subject articles are ring-like forms made from carbon steel conforming to SS400. These adjust rings are to be tack welded to the backing ring prior to joining steel piles to fill the gap between different diameter sizes of NS ECO-PILE™ steel piles. These have the following specifications:										
	<table border="1"> <thead> <tr> <th>Material (Relevant JIS Standard)</th> <th>Width, (mm)</th> <th>Thickness, (mm)</th> </tr> </thead> <tbody> <tr> <td rowspan="3">SS400</td> <td rowspan="3">25</td> <td>1.6</td> </tr> <tr> <td>2.3</td> </tr> <tr> <td>3.2</td> </tr> </tbody> </table>	Material (Relevant JIS Standard)	Width, (mm)	Thickness, (mm)	SS400	25	1.6	2.3	3.2	 <p>Adjust Ring Thk. varies x 25mm width</p>	
Material (Relevant JIS Standard)	Width, (mm)	Thickness, (mm)									
SS400	25	1.6									
		2.3									
		3.2									

5	REASONS FOR CLASSIFICATION Heading 73.26 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers other articles of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the heading includes all iron or steel articles obtained by forging or punching, by cutting or stamping or by other processes such as folding, assembling, welding, turning, milling or perforating other than articles included in the preceding headings of this Chapter or covered by Note 1 to Section XV or included in Chapter 82 or 83 or more specifically covered elsewhere in the Nomenclature. In view thereof, subject articles are classified under 2012 AHTN subheading 7326.90.99, with Most Favoured Nation (MFN) rate of duty of 15% ad valorem; ASEAN – Japan Comprehensive Economic Partnership Agreement (AJCEPA) and Philippines – Japan Economic Partnership Agreement (PJEPA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Forms "AJ" and "JP", respectively.
	<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Officer-In-Charge</p>



16-00065



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

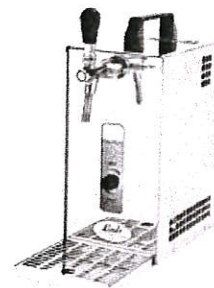
Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8418.69.90		16-290
	MFN - 5% ad valorem		3
		OCT 14 2016	

4 DESCRIPTION OF GOOD

“PYGMY 20 OVERCOUNTER BEER COOLER”

Based on the brochure and technical information submitted, subject beer cooler is an over-counter cold beer dispensing unit. This machine has a compression-type refrigeration system with single dispensing tap, a stainless steel drip tray, grab handle and a temperature control with seven (7) different settings. It uses a built-in air compressor to pump the beer from the keg (not included) and for dispensing cold beer. Subject article is to be used for domestic, small garden parties or other small events. The specifications are:



Cooling Performance	Refrigerant	Output Temp. (°C)	Air Pressure (bar)	Power (W)	Weight (kg)	Overall Dimensions (L x W x H) (mm)
15 – 20 l/hr	R134a	4 to 10	1.5 to 2.6	267	13.4	428 x 167 x 368

REASONS FOR CLASSIFICATION

Heading 84.18 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, refrigerators, freezers and other refrigerating or freezing equipment, electric or other. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that refrigerators, freezers and other refrigerating or freezing equipment are classified in this heading if in the form of units comprising a compressor (with or without motor) and condenser mounted on a common base, whether or not complete with evaporator; or self-contained absorption units.

In view thereof, subject article, having a dispensing tap, is classified under 2012 AHTN subheading 8418.69.90, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem.



FOR THE COMMISSION

MariLou P. Mendoza
MARILOU P. MENDOZA
 Officer-In-Charge

2016-10-023

P-12



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863(CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	AHTN 8518.21.10 MFN -1% ad valorem ACFTA - Zero	2	TCC (AR) NO.
				16-292
			3	DATE ISSUED
			OCT 11 2016	

4 DESCRIPTION OF GOOD

"Samsung Multiroom Speaker HW-K20"

Based on the brochure submitted, subject article is a speaker system consisting of two (2) single channel speakers each enclosed in box-type enclosures and a subwoofer separately enclosed in a box-type enclosure. Its specifications are as follows:

Item	Operating Power (W)	Number of Channel	Gross Weight (kg)	Dimension (WxHxD) (mm)	
Subwoofer	40	2.1	2.8	155 x 300 x 285	
Speakers (2)			0.755	109 x 224 x 117.4	

5 REASONS FOR CLASSIFICATION

Heading 85.18 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, loudspeakers, whether or not mounted in their enclosures. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers loudspeakers which may be mounted on frames, chassis or in cabinets of different types (often acoustically designed), or even in articles of furniture. They remain classified in this heading provided the main function of the whole is to act as a loudspeaker.

In view thereof, subject article is classified under 2012 AHTN subheading 8518.21.10 with Most Favoured Nation (MFN) rate of duty of 1% 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

MariLou P. Mendoza
MARILOU P. MENDOZA
Officer-in-Charge



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2621.90.00 MFN - 3% ad valorem		16-293
		3	DATE ISSUED
			OCT 11 2016

4	DESCRIPTION OF GOOD
	“COAL FLY ASH ADDITIVE C 618F”
	<p>Based on the material safety data sheet and product catalog submitted, subject article is fly ash containing by weight, 70-95% aluminosilicates, <10% crystalline silica, <2% calcium oxide and crystalline respirable silica (RCS) in the form of odorless, fine tan/gray particulate with 7-12 pH value in water at 25 °C (conforming to ASTM Class F). Obtained from the coal combustion process, it is used as a component for Portland cement at addition rate of 20% to 30% for higher strength, decreased permeability, increased durability, reduced sulfate attack, reduced efflorescence, reduced shrinkage, reduced heat of hydration and reduced alkali silica reactivity in concrete. Subject article is imported in bulk.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 26.21 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, other slag and ash, including seaweed ash (kelp). The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers slag and ash, not falling in heading 26.18, 26.19 or 26.20, derived from the working of ores or from metallurgical processes, as well as those derived from any other material or process. The products covered include, among others, ash and clinker of mineral origin produced primarily from burning coal, lignite, peat or oil in utility boilers. Its principal uses are as a raw material for cement manufacture, as a supplement to cement in concrete, in mine backfill, as a mineral filler in plastics and paints, as a lightweight aggregate in building block manufacture and in civil engineering structures such as embankments, highway ramps and bridge abutments. It includes, among others, fly ash, finely divided particles entrained in furnace flue gases and removed from the gas stream by bag or electrostatic filters.</p> <p>In view thereof, subject article, being fly ash obtained from combustion of coal, is classified under 2012 AHTN subheading 2621.90.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p>
	<p>FOR THE COMMISSION</p> <p><i>Handwritten signature</i></p> <p>MARILOU P. MENDOZA Officer-in-Charge</p>



16-00060




REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3923.90.90 MFN - 15% ad valorem		16-297
		3	DATE ISSUED
			OCT 17 2016

4	DESCRIPTION OF GOOD
	<p>“0.5oz 14g 5mL SAM UNDEC CANISTER US OLD”</p> <p>Based on the material safety data sheet and certificate of chemical composition submitted, subject article is a canister assembly made of polypropylene that consists of canister (or barrel), elevator and screw. Subject article will be imported without cap and will be used specifically for US Old Spice® solid/stick deodorant or anti-perspirant product.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 39.23 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, articles for the conveyance or packing of goods, of plastics. The pertinent armonized System (HS) Explanatory Notes (ENs) 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, among others, containers such as boxes, cases, crates, sacks and bags (including cones and refuse sacks), casks, cans, carboys, bottles and flasks.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 3923.90.90, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem.</p>
	<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Officer-in-Charge</p>





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<p style="text-align: center;">AHTN 2309.90.20 MFN - 1% ad valorem</p>		<p style="text-align: center;">16-298</p>	
		3	DATE ISSUED
		<p style="text-align: center; font-size: 1.2em;">OCT 11 2016</p>	

4 DESCRIPTION OF GOOD

"IVELAC 70 (SWEET WHEY POWDER REPLACER)"

Based on the certificate of product registration from the Bureau of Animal Industry (BAI), product composition and analysis submitted, subject article is a sweet whey powder replacer in the form of white to yellowish powder. It is composed of whey permeate powder, soy protein concentrate, wheat protein concentrate and natural vanilla flavour. Packed in 25-kg bags, it is to be mixed in animal feeds at an inclusion rate of 15-20% for calf diets, 20-25% for pig diets and 3-5% for poultry diets.

5 REASONS FOR CLASSIFICATION

Heading 23.09 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers, among others, preparations for supplementing (balancing) farm-produced feed (feed supplements). Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced animal diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients. Although, qualitatively, these preparations have much the same composition as those described in complete feed, they are distinguished by a relatively high content of one particular nutrient.

In view thereof, subject article is classified under 2012 AHTN subheading 2309.90.20, with Most Favoured Nation (MFN) rate of duty of 1% ad valorem.



FOR THE COMMISSION

MariLou P. Mendoza
MARILOU P. MENDOZA
 Officer-in-Charge



REPUBLIC OF THE PHILIPPINES



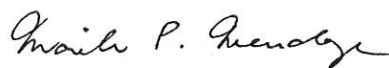
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 2309.90.20		16-299	
MFN - 1% ad valorem		3	DATE ISSUED
		OCT 11 2016	

4	DESCRIPTION OF GOOD
<p style="text-align: center;">“TOTALLAC (SKIMMED MILK POWDER REPLACER)”</p> <p>Based on the certificate of product registration from the Bureau of Animal Industry (BAI), product composition and analysis submitted, subject article is a skimmed milk powder replacer in the form of white to yellowish powder. It is composed of partly delactosed demineralised whey powder, casein whey protein, sweet whey powder and whey permeate powder, whey protein concentrate, soy protein concentrate, lysine, methionine, wheat protein concentrate, natural vanilla flavour and butter flavor. Packed in 25-kg bags, it is to be mixed in animal feeds at an inclusion rate of 15-20% for calf diets, 20-25% for pig diets and 3-5% for poultry diets.</p>	

5	REASONS FOR CLASSIFICATION
<p>Heading 23.09 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers, among others, preparations for supplementing (balancing) farm-produced feed (feed supplements). Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced animal diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients. Although, qualitatively, these preparations have much the same composition as those described in complete feed, they are distinguished by a relatively high content of one particular nutrient.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 2309.90.20, with Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</p> <div style="display: flex; justify-content: space-between; align-items: flex-end; margin-top: 20px;"> <div data-bbox="215 1843 432 1964" style="text-align: center;">  <p>Republic of the Philippines TARIFF COMMISSION</p>  <p>16-00062</p> </div> <div data-bbox="821 1854 1187 1890" style="text-align: center;"> <p>FOR THE COMMISSION</p> </div> </div> <div style="text-align: center; margin-top: 20px;">  <p>MARILOU P. MENDOZA Officer-in-Charge</p> </div>	




REPUBLIC OF THE PHILIPPINES


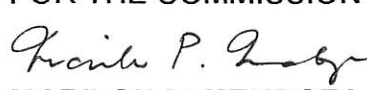
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2101.20.90B MFN – 10% ad valorem ATIGA – Zero		16-301
		3	DATE ISSUED
			OCT 17 2016

4	DESCRIPTION OF GOOD
	“DXN TEA LATTE WITH GANODERMA EXTRACT”
	<p>Based on the sample and brochure submitted, subject article is a tea mix preparation in the form of off white, free flowing powder. It contains non-dairy creamer, sugar, instant tea and ganoderma extract. It is packed in bags containing 12 sachets each containing 30 g.</p> <div style="text-align: right;">  </div>

5	REASONS FOR CLASSIFICATION
	<p>Heading No. 21.01 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the heading covers, among others, preparations with a basis of the coffee, tea or maté extracts, essences or concentrates. These are preparations based on extracts, essences or concentrates of coffee, tea or maté (and not on coffee, tea or maté themselves), and include extracts, etc., with added starches or other carbohydrates.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 2101.20.90B, with a Most Favoured Nation (MFN) rate of duty of 10% 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>
	<div style="display: flex; justify-content: space-between; align-items: center;"> <div style="text-align: center;">  <p>Republic of the Philippines TARIFF COMMISSION 16-00068</p> </div> <div style="text-align: center;"> <p>FOR THE COMMISSION</p>  <p>MARILOU P. MENDOZA Officer-In-Charge</p> </div> </div>

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY		2	TCC (AR) NO.
				16-302
			3	DATE ISSUED
	AHTN	In-Quota 2101.12.90A		Out-Quota 2101.12.90B
MFN	30% ad valorem	45% ad valorem		
ATIGA	Zero	Zero		

4 DESCRIPTION OF GOOD

“DXN WHITE COFFEE ZHINO PREMIX WITH GANODERMA EXTRACT”

Based on the sample and brochure submitted, subject article is a coffee mix preparation in the form of off-white, free flowing powder with coffee granules. It contains non dairy creamer, sugar, instant coffee and ganoderma extract. It is packed in bags containing 12 sachets each containing 28 g.



5 REASONS FOR CLASSIFICATION

Heading No. 21.01 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the heading covers, among others, preparations with a basis of the coffee, tea or maté extracts, essences or concentrates. These are preparations based on extracts, essences or concentrates of coffee, tea or maté (and not on coffee, tea or maté themselves), and include extracts, etc., with added starches or other carbohydrates.

In view thereof, subject article is classified under 2012 AHTN subheading 2101.12.90A and 2101.12.90B, with in-quota and out-quota Most Favoured Nation (MFN) rate of duty of 30% and 45% ad valorem, respectively 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

MariLou P. Mendoza

MARILOU P. MENDOZA

Officer-In-Charge




REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY		2	TCC (AR) NO.
				16-303
			3	DATE ISSUED
				OCT 11 2016

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“NESCAFE® GOLD BLEND”</p> <p>Based on the product specifications and sample submitted, subject article is a 100% freeze-dried soluble coffee granules (instant coffee) made from a blend of premium Arabica and Robusta beans and is packed in 175 g glass jars.</p> <div style="text-align: right;">  </div>

5	REASONS FOR CLASSIFICATION
	<p>Heading 21.01 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the heading covers, among others, coffee extracts, essences and concentrates. These may be made from real coffee (whether or not caffeine has been removed) or from a mixture of real coffee and coffee substitutes in any proportion. They may be in liquid or powder form, usually highly concentrated. This group includes products known as instant coffee. This is coffee which has been brewed and dehydrated or brewed and then frozen and dried by vacuum.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheadings 2101.11.10A and 2101.11.10B, with in-quota and out-quota Most Favoured Nation (MFN) rates of duty of 30% and 45% ad valorem, respectively, and ASEAN-Korea Free Trade Area (AKFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form “AK”.</p>

Republic of the Philippines
TARIFF COMMISSION



16-00063

FOR THE COMMISSION

MariLou P. Mendoza
MARILOU P. MENDOZA
 Officer-in-Charge



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2009.90.90 MFN - 10% ad valorem		16-304
		3	DATE ISSUED
			OCT 17 2016

4 DESCRIPTION OF GOOD**"COMP MULTIFRUIT-CARROT"**

Based on the product specifications, safety data sheet and sample submitted, subject article is a juice concentrate in the form of orange liquid with characteristic odour. It is a mixture of orange juice concentrate, water, carrot juice concentrate, pineapple juice concentrate, passion fruit juice concentrate, natural flavouring, vitamin C, citric acid, stabiliser, vitamin E and provitamin A. Packed in pails or drums, it is used in the manufacture of beverages at the ratio of 37 kg per 1000 liter beverage.

5 REASONS FOR CLASSIFICATION

Heading 20.09 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the juices of this heading may be concentrated (whether or not frozen) or in the form of crystals or powder provided, in the latter case, that they are entirely or almost entirely soluble in water. Provided they retain their original character, the fruit or vegetable juices of this heading may contain substances, whether these result from the manufacturing process or have been added separately, among others, standardising agents (e.g., citric acid, tartaric acid) and products added to restore constituents destroyed or damaged during the manufacturing process (e.g., vitamins, colouring matter), or to "fix" the flavour (e.g., sorbitol added to powdered or crystalline citrus fruit juices). Similarly, intermixtures of the juices of fruits or vegetables of the same or different types remain classified in this heading, as do reconstituted juices (i.e., products obtained by the addition, to the concentrated juice, of a quantity of water not exceeding that contained in similar non-concentrated juices of normal composition).

In view thereof, subject article is classified under 2012 AHTN subheading 2009.90.90, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem.


 Republic of the Philippines
TARIFF COMMISSION


16-00070

FOR THE COMMISSION



MariLou P. Mendoza
MARILOU P. MENDOZA
Officer-In-Charge



REPUBLIC OF THE PHILIPPINES

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

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2202.10.10		16-308
	MFN - 10% ad valorem	3	DATE ISSUED
	AANZFTA - Zero		OCT 17 2016

4	DESCRIPTION OF GOOD
	“BUNDABERG GINGER BEER (NON-ALCOHOLIC) CARBONATED BEVERAGE”
	<p>Based on the product specification, production process flow and certificate of analysis submitted, subject article is a brewed, non-alcoholic, carbonated beverage containing less than 0.2% alcohol (ethanol) by volume. It is made from carbonated water, cane sugar, ginger root, flavours, citric acid, preservatives, antioxidant and yeast. Subject article is packed in 750 ml and 375 ml glass bottles.</p>
5	REASONS FOR CLASSIFICATION
	<p>Note 3 to Chapter 22 states that for the purposes of heading 22.02, the term “non-alcoholic beverages” means beverages of an alcoholic strength by volume not exceeding 0.5% vol. Alcoholic beverages are classified in headings 22.03 to 22.06 or heading 22.08 as appropriate.</p> <p>Heading 22.02 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured includes, <i>inter alia</i>, beverages such as lemonade, orangeade, cola, consisting of ordinary drinking water, sweetened or not, flavoured with fruit juices or essences, or compound extracts, to which citric acid or tartaric acid are sometimes added. They are often aerated with carbon dioxide gas, and are generally presented in bottles or other airtight containers.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 2202.10.10 with a Most Favoured Nation (MFN) rate of duty of 10% 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”.</p>
	 16-00066
	FOR THE COMMISSION  MARILOU P. MENDOZA Officer-In-Charge