



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

07 December 2016

MEMORANDUM:

TO : All District and Sub-port Collectors
All Chiefs, Formal Entry Division
And Formal Entry Division Personnel

RE : Tariff Commission Circulars

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization Act (Republic Act 10863), the Tariff Commission issued an Advance Rulings (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on **01 December 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
16-296	"BRIQUEST ADPA 20AS"	2931.90.90	MFN – 1% ad valorem
16-322	"ROADPACKER NATURE BOND"	3824.90.99	MFN – 3% ad valorem
16-327	"ZINC SULPHATE HEPTRAHYDRATE"	2833.29.90A	MFN – 1% ad valorem
16-329	"MINERAL GYPSUM (NATURAL GYPSYM)"	2520.10.00	MFN – 3% ad valorem
16-330	"NATURAL GYPSUM"	2520.10.00	MFN – 3% ad valorem ATIGA - Zero

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

For your information and guidance and strict compliance.

Melita G. Del Rosario
MELITA G. DEL ROSARIO

OIC-Deputy Commissioner
Assessment and Operations Coordinating Group

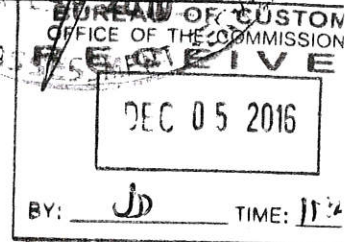
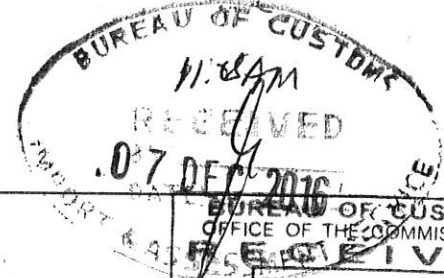
cc: COMMISSIONER OF CUSTOMS

2016-12-008



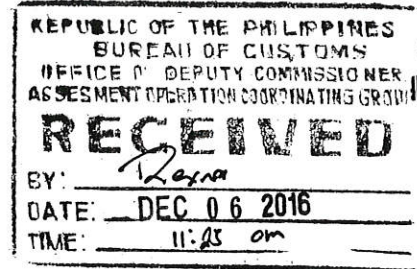
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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION



02 December 2016

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



#2016-12-2356

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. 16-296, 16-322, 16-327, 16-329, and 16-330, together with their respective brochures/ technical literature, issued on 01 December 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

2014-12-008



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

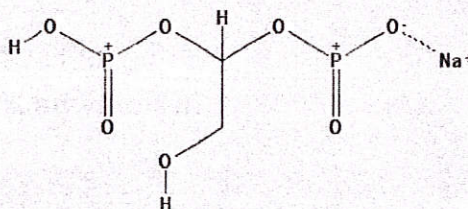
Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2931.90.90 MFN - 1% ad valorem		16-296
		3	DATE ISSUED
			DEC 01 2015

4 DESCRIPTION OF GOOD

"BRIQUEST ADPA 20AS"

Based on the material safety data sheet and certificate of chemical composition submitted, subject article is an organo-phosphoric acid corrosion inhibitor containing monosodium (1-hydroxyethylidene) bisphosphonate (CAS No. 17721-68-5) dissolved in water with minimal amount of acetic acid and sodium phosphonate as impurities. Packed in 1200 kg intermediate bulk containers, it is used as chelating agent and sequestering agent in fabric enhancers as well as scale inhibitor and anti-incrustation agent. It has the following chemical structure:



5 REASONS FOR CLASSIFICATION

Note 1(a) and (f) to Chapter 29 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) states that except where the context otherwise requires, the headings of this Chapter apply to separate chemically defined organic compounds, whether or not containing impurities dissolve in water.

Heading 29.31 covers other organo-inorganic compounds. This heading includes, among others, organo-phosphorus compounds. These are organic compounds containing at least one phosphorus atom directly linked to a carbon atom.

In view thereof, subject article, being an organo-inorganic compound, is classified under 2012 AHTN subheading 2931.90.90, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

FOR THE COMMISSION

MARILOU P. MENDOZA
Officer-in-Charge



16-00091

2016-12-008



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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 3824.90.99 MFN - 3% ad valorem	2	TCC (AR) NO.
				16-322
			3	DATE ISSUED
			DEC 01 2016	

4 DESCRIPTION OF GOOD

“ROADPACKER NATURE BOND”

Based on the safety data sheet, specific ingredients declaration, product label, and manufacturer’s definitive report submitted, subject article is a compaction aid and soil stabilization agent in the form of dark brown liquid with moderate pungent odor. It is composed of 50% calcium/ sodium lignosulphonate, 20% surfactants, and 30% water. Packed in 205 liter drums, it is applied by mixing in water and used to bind particles and increase compaction of the surface layer of the soil to prevent dust in roads, driveways, yards, construction sites and car parks.


5 REASONS FOR CLASSIFICATION

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 products classified here are therefore products whose composition is not chemically defined, whether they are obtained as by-products of the manufacture of other substances (this applies, for example, to naphthenic acids) or prepared directly. The chemical or other preparations 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.

In view thereof, subject article is classified under 2012 AHTN subheading 3824.90.99, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

FOR THE COMMISSION

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



16-00094

5th Floor, Philippine Heart Center MAB, East Avenue, Diliman, 1101 Quezon City, Philippines
 Tel. Nos. (632) 929-1964 / (632) 926-8731 / (632) 926-7476 • PHC Trunkline (632) 925-2401 to 50 local 3501 to 3512 Fax
 No. (632) 921-7960 • E-mail Address: info@tariffcommission.gov.ph • Website: <http://www.tariffcommission.gov.ph>

ROADBOND

2016-12-08



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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 2833.29.90A MFN - 1% ad valorem	2	TCC (AR) NO.
				16-327
			3	DATE ISSUED
			DEC 01 2016	

4 DESCRIPTION OF GOOD

"ZINC SULPHATE HEPTAHYDRATE"

Based on the certificate of analysis and product information submitted, subject article is a pure zinc sulphate heptahydrate (ZnSO4 .7H2O) in the form of white or transparent crystals with specific gravity of 1.97. Packed in 25 kg bags, it is the major source of zinc for crops. It is also used in agriculture as weed killer and as protection against pests.

5 REASONS FOR CLASSIFICATION

Heading 28.33 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, sulphates. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading includes zinc sulphate (ZnSO4.7H2O), obtained by the action of dilute sulphuric acid on zinc, zinc oxide, zinc carbonate or roasted blende. It is in the form of white vitreous masses or in needle-shaped crystals and used for lessening the natural buoyancy of ores in flotation processes; as a mordant in dyeing; for zinc-plating by electrolysis; as an antiseptic; for preserving wood; in the manufacture of driers, of lithopone (heading 32.06), luminophores (zinc sulphate activated by copper) (heading 32.06) and of various other zinc compounds.

In view thereof, subject article is classified under 2012 AHTN subheading 2833.29.90A with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

FOR THE COMMISSION

Mariou P. Mendoza

MARILOU P. MENDOZA

Officer-in-Charge

Republic of the Philippines
TARIFF COMMISSION



16-00090

2016-12-008



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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.
		16-329	
AHTN 2520.10.00 MFN - 3% ad valorem		3	DATE ISSUED
		DEC 01 2016	

4	DESCRIPTION OF GOOD
<p align="center">“MINERAL GYPSUM (NATURAL GYPSUM)”</p> <p>Based on the certificate of sampling and analysis, and sample submitted, subject article is a natural calcium sulfate dihydrate, $CaSO_4 \cdot 2H_2O$, with purity of 95.56% and pH of 7.60, and in the form of irregularly-sized stones with some powder. Subject article will be shipped in bulk and will be used as a raw material for cement manufacturing.</p>	

5	REASONS FOR CLASSIFICATION
<p>Heading 25.20 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, gypsum. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that gypsum is a natural hydrated calcium sulphate generally white and friable. The characteristic of gypsum is that, when calcined, it loses part of its water thus forming plasters which on being mixed with water set hard. In order that the plasters should not set too quickly small quantities of retarders are often added to the calcined gypsum. For special purposes gypsum is calcined until all its water is lost, and a small quantity of an accelerator such as alum is added (Keene's cement or English cement).</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 2520.10.00 with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p>	
<p align="right">FOR THE COMMISSION</p> <p align="right"><i>MariLou P. Mendoza</i></p> <p align="right">MARILOU P. MENDOZA Officer-in-Charge</p>	
<p align="center">  Republic of the Philippines TARIFF COMMISSION  16-00092 </p>	

2014-12-008

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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.
	AHTN 2520.10.00 MFN - 3% ad valorem ATIGA - Zero		16-330
		3	DATE ISSUED
			DEC 01 2016

4	DESCRIPTION OF GOOD
	“NATURAL GYPSUM”
	<p>Based on the certificate of sampling and analysis, and sample submitted, subject article is a natural calcium sulfate dihydrate, $\text{CaSO}_4 \cdot 2\text{H}_2\text{O}$, with a minimum purity of 91.0%. It is in the form of granular powder with maximum size of 55 mm. Subject article will be shipped in bulk and will be used as a raw material for cement manufacturing.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 25.20 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, gypsum. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that gypsum is a natural hydrated calcium sulphate generally white and friable. The characteristic of gypsum is that, when calcined, it loses part of its water thus forming plasters which on being mixed with water set hard. In order that the plasters should not set too quickly small quantities of retarders are often added to the calcined gypsum. For special purposes gypsum is calcined until all its water is lost, and a small quantity of an accelerator such as alum is added (Keene's cement or English cement).</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 2520.10.00 with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "D".</p>
	<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Officer-in-Charge</p>
	<p>  Republic of the Philippines TARIFF COMMISSION  16-00093 </p>