

2017-08-004



Republic of the Philippines
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
Manila

26 July 2017

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 from 12-14 July 2017, 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
16-347	"CHEMETALL GARDOCLEAN S 5233"	3810.10.00	MFN - 1% Ad Valorem ATIGA - Zero
17-100	"MCAST (FIBERGLASS)"	9021.10.00	MFN - 1% Ad Valorem AKFTA - Zero*
17-154	"FINE FISSURED ACCOUSTICAL CEILING TILE"	6806.90.00	MFN - 3% Ad Valorem ACFTA - Zero*
17-175	"VICTAULIC VIC-FLANGE ADAPTER, MODEL: STYLE 641"	7307.19.00	MFN - 10% Ad Valorem ACFTA - Zero*
17-176	"VICTAULIC WYE-TYPE VIC STRAINER, MODEL STYLE W732"	7307.19.00	MFN- 10% Ad Valorem ATIGA- Zero *
17-196	"TIE ROD (17mm/ 12mm)"	7318.19.00	MFN - 10% Ad Valorem ACFTA - Zero*
17-221	"PT-M-1037i MINI PC"	8471.50.10	MFN - Zero* ACFTA - Zero*
17-234	"PRINTER RIBBON (ERC-38)"	9612.10.10	MFN - 1% Ad Valorem ACFTA - Zero*
17-243	"CARRIER UNDER CEILING INVERTER TYPE INDOOR UNIT, MODEL:42CUV055308"	8415.90.19	MFN - 10% Ad Valorem ACFTA - Zero*
17-252	"REFINED BLEACHED, AND DEODORIZED (RBD) PALM OLEIN"	1511.90.92	MFN - 15% Ad Valorem ATIGA - Zero*
17-253	"WASHING MACHINE KIT 1 (TOP COVER ASSEMBLY), PART NOS.: CBDYTA066PLAO AND CBDYTA067PLAO"	8450.90.20B	MFN - 3% Ad Valorem ACFTA - Zero*

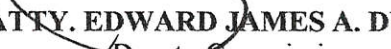
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Cont. page 2

17-265	"ZOK 27"	3402.90.19	MFN - 5% Ad Valorem ATIGA- Zero*
17-266	"ZOK 27"	3402.90.19	MFN - 5% Ad Valorem ATIGA - Zero*
17-269	"ALLTECH ACTIGEN"	2309.90.20	MFN - Zero*
17-270	"LEVITON EXTREME CAT6 UNSHIELD TWISTED PAIR (UTP) ETHERNET CABLE, MODEL: UTP6M-MxB"	8544.49.19	MFN - Zero* ATIGA - Zero* AKFTA - Zero* AJCEPA - Zero* PJEPA - Zero*
17-273	"NNS NUTS"	7318.16.00	MFN - 10% Ad Valorem PJEPA - 2% Ad Valorem* AJCEPA - 2% Ad Valorem*
17-301	"SABIC SUPEER 8112"	3901.90.90	MFN - 3% Ad Valorem
17-302	"SABIC SUPEER 8318"	3901.90.90	MFN - 3% Ad Valorem
17-303	"SABIC SUPEER 8415"	3901.90.90	MFN - 3% Ad Valorem
17-305	"SABIC SUPEER 8118L"	3901.90.90	MFN - 3% Ad Valorem
17-306	"SABIC SUPEER 8118"	3901.90.90	MFN - 3% Ad Valorem
17-307	"SABIC SUPEER 8112L"	3901.90.90	MFN - 3% Ad Valorem
17-309	"SABIC COHERE 8402"	3901.90.90	MFN - 3% Ad Valorem
17-310	"SABIC COHERE 8108L"	3901.90.90	MFN - 3% Ad Valorem
17-311	"SABIC COHERE 8108"	3901.90.90	MFN - 3% Ad Valorem
17-320	"ARLA SKIMMED MILK POWDER"	0402.10.41	MFN - 1% Ad Valorem
*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).			

For your information, guidance and strict compliance.


ATTY. EDWARD JAMES A. DY BUCO
 Deputy Commissioner
 Assessment and Operations Coordinating Group

Amom

(Signature)

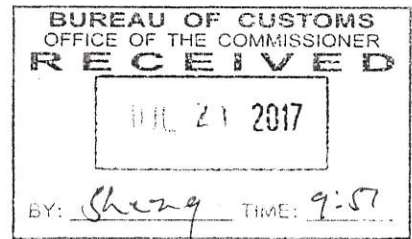
cc: COMMISSIONER OF CUSTOMS



REPUBLIC OF THE PHILIPPINES

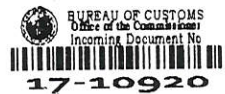
TARIFF COMMISSION

18 July 2017



COMMISSIONER NICANOR E. FAELDON

Bureau of Customs
Port Area, Manila



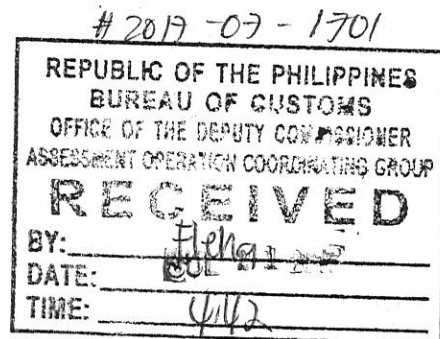
Dear Commissioner Faeldon:

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. 16-347, 17-100, 17-154, 17-175, 17-176, 17-196, 17-221, 17-234, 17-243, 17-252, 17-253, 17-265, 17-266, 17-269, 17-270, 17-273, 17-301, 17-302, 17-303, 17-305, 17-306, 17-307, 17-309, 17-310, 17-311, and 17-320, together with their respective brochures/technical literature, issued from 12 –14 July 2017.

Thank you.

Very truly yours,

MARILOU P. MENDOZA
Chairperson



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	2	TCC (AR) NO.
AHTN 3810.10.00 MFN - 1% ad valorem ATIGA - Zero		16-347	
		3	DATE ISSUED
		JUL 14 2017	
4	DESCRIPTION OF GOOD		
"CHEMETALL GARDOCLEAN S 5233"			
Based on the material safety data sheet and information submitted, subject article is a light yellow viscous liquid alkaline cleaner for steel, aluminum and galvanized steel. It is composed of sodium hydroxide and potassium hydroxide. Subject article is diluted with water and is used for pickling (curing or treatment) of metals by stripping, spraying and dipping.			
5	REASONS FOR CLASSIFICATION		
Heading 38.10 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, pickling preparations for metal surfaces. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers preparations used to remove oxides, scale, rust or tarnish from the surface of metals, or for roughening these surfaces to facilitate certain operations. The pickling process may be a finishing operation, or may be effected at an earlier stage (to prepare the metal for drawing or extruding operations, for example), or prior to coating the metal, e.g., by galvanising, metallising, tinning, cladding, electroplating, painting, etc. Pickling preparations are usually based on dilute acids (hydrochloric, sulphuric, hydrofluoric, nitric, phosphoric, etc.), and sometimes contain inhibitors which restrict the corrosion of the metal. Some, however, have a basis of alkalis (e.g., sodium hydroxide).			
In view thereof, subject article is classified under 2012 AHTN subheading 3810.10.00 with a 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			
MARILOU P. MENDOZA Chairperson			
 17-00269			




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 9021.10.00 MFN - 1% ad valorem AKFTA - Zero		17-100
		3	DATE ISSUED
			JUL 12 2017

4	DESCRIPTION OF GOOD
	“MCAST® (FIBERGLASS)”
	<p>Based on the technical document and brochure submitted, subject article is an orthopedic casting bandage made from knitted fiberglass, impregnated with water activated polyurethane resin. It is applied wet onto bone-fractured body parts, by winding spirally, and is air dried to produce a hardened cast. Put up in rolls and packed in aluminium pouches, subject article is available in lengths of 2 and 4 meters with widths of 1 to 6 inches.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 90.21 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, splints and other fracture appliances. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers, among others, splints and other fracture appliances. Fracture appliances are used either to immobilise injured parts of the body (for extension or protection), or for setting fractures. They are also used in the treatment of dislocations and other joint injuries. Some of these articles are designed for fitting onto the patient (e.g., wire, zinc or wooden cradles for holding limbs, plaster bandage splints, fracture appliances for ribs, etc.).</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 9021.10.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem, and ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AK”.</p>
	<p>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	 Republic of the Philippines TARIFF COMMISSION  17-00250

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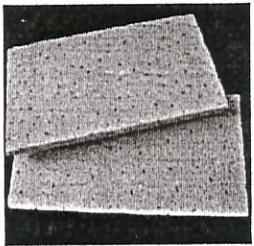
REPUBLIC OF THE PHILIPPINES

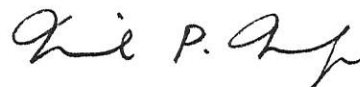


TARIFF COMMISSION

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 6806.90.00 MFN - 3% ad valorem ACFTA - Zero		17-154
		3	DATE ISSUED
			JUL 12 2017

4	DESCRIPTION OF GOOD												
	“FINE FISSURED® ACOUSTICAL CEILING TILE”												
	<p>Based on the material composition, process flow chart, brochure, and sample submitted, subject article is a fine fissured, lay-in, tegular edged ceiling tile, with a mineral fibre core. The core consists mainly of fibres of perlite, slag wool (mineral wool), and clays, with recycled newspaper and corn starch. Subject article is painted on one side with a durable, highly light-reflectant finish, and is used in ceilings for sound-insulating and sound-absorbing purposes. It is available in the following sizes:</p>												
													
	<table border="1"> <thead> <tr> <th>Length</th> <th>Width</th> <th>Thickness</th> </tr> </thead> <tbody> <tr> <td>24 inches</td> <td>48 inches</td> <td>7/11 inches</td> </tr> <tr> <td>24 inches</td> <td>24 inches</td> <td>7/11 inches</td> </tr> <tr> <td>600 mm</td> <td>600 mm</td> <td>16 mm</td> </tr> </tbody> </table>	Length	Width	Thickness	24 inches	48 inches	7/11 inches	24 inches	24 inches	7/11 inches	600 mm	600 mm	16 mm
Length	Width	Thickness											
24 inches	48 inches	7/11 inches											
24 inches	24 inches	7/11 inches											
600 mm	600 mm	16 mm											

5	REASONS FOR CLASSIFICATION
	<p>Heading 68.06 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 68.11 or 68.12 or of Chapter 69. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that subject to the tolerances concerning the asbestos content, this heading also covers heat-insulating, sound-insulating or sound-absorbing mixtures of mineral materials in bulk, e.g., mixtures composed essentially of kieselguhr, siliceous fossil meals, magnesium carbonate, etc., often with added plaster, slag, powdered cork, sawdust or wood shavings, textile fibres, etc. The mineral wools described above may also form part of such mixtures which, in the mass, are used as, among others, packing materials, in the insulation of ceilings, roofs, walls. The heading includes articles, usually of low density, made from the above products or mixtures (e.g., blocks, sheets, bricks, tiles, tubes, cylinder shells, cords, pads). These articles may be artificially coloured in the mass, impregnated with fireproof substances, faced with paper, or reinforced with metal.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 6806.90.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem, and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to the submission of Certificate of Origin (CO) Form “E”.</p>
	<p>FOR THE COMMISSION</p>  MARILOU P. MENDOZA Chairperson
	  17-00251



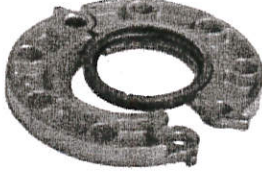
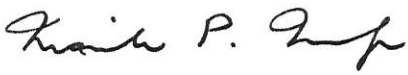


REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2012 CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 7307.19.00 MFN - 10% ad valorem ACFTA - Zero		17-175
		3	DATE ISSUED
			JUL 12 2017

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“VICTAULIC® VIC-FLANGE® ADAPTER, MODEL: STYLE 641”</p> <p>Based on the product specifications submitted, subject article is a flange adapter made of cast ductile iron (ASTM [American Society for Testing and Materials] A-395, grade 65-45-15, and ASTM A-536, grade 65-45-12) coated with copper colored alkyd enamel. It is to be imported together with a synthetic rubber gasket and hinge bushing made of electroplated steel. Designed for joining copper tubes with nominal diameters ranging from 54.0 to 155.6 mm, subject article allows no linear or angular movement at the joint.</p> <div style="text-align: right;">  </div>
5	REASONS FOR CLASSIFICATION
	<p>Heading 73.07 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2012 covers tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers fittings of iron or steel, mainly used for connecting the bores of two tubes together, or for connecting a tube to some other apparatus, or for closing the tube aperture. This heading therefore includes, among others, flat flanges and flanges with forged collars, clamps and collars.</p> <p>In view thereof, subject article is classified under AHTN 2012 subheading 7307.19.00, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.</p> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p>  <p>MARILOU P. MENDOZA Chairperson</p> </div> <div style="text-align: center; margin-top: 20px;">   <p>17-00248</p> </div>



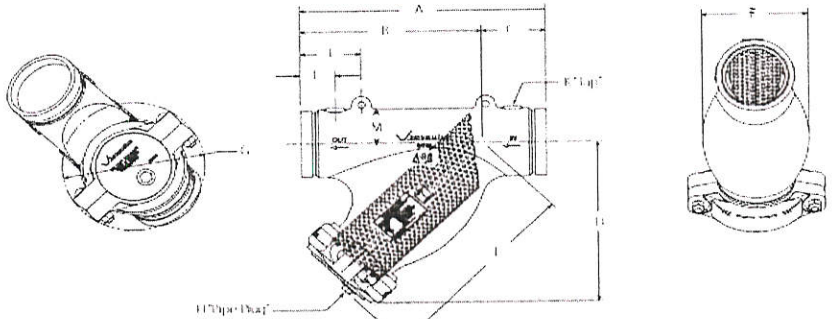
REPUBLIC OF THE PHILIPPINES



TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2012 CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 7307.19.00 MFN - 10% ad valorem ATIGA - Zero		17-176
		3	DATE ISSUED
			JUL 12 2017

4	DESCRIPTION OF GOOD
	<p>“VICTAULIC® WYE-TYPE VIC-STRAINER®”, MODEL STYLE W732”</p> <p>Based on the information submitted, subject article is a wye-type ductile iron pipe fitting with built-in stainless steel wire mesh (straining element). It is available in sizes from 350 mm to 450 mm with measurements from 863.6 to 1,028.9 mm (L), 841.8 to 1,011.5 mm (W) and 461 to 594 mm (T). Rated at 2,065 kPa at its maximum working pressure, subject article is to be installed between pipes using two couplings to provide straight through flow for lower pressure drop.</p>  <div style="border: 1px solid black; padding: 5px; width: fit-content;"> <p>Legend: A = L D+M = W F = T</p> </div>


5	REASONS FOR CLASSIFICATION
	<p>Heading 73.07 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2012 covers tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers fittings of iron or steel, mainly used for connecting the bores of two tubes together, or for connecting a tube to some other apparatus, or for closing the tube aperture.</p> <p>In view thereof, subject article, being a pipe fitting of malleable cast iron material is classified under AHTN 2012 subheading 7307.19.00 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="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p>  <p>MARILOU P. MENDOZA Chairperson</p> </div> <div style="text-align: center; margin-top: 20px;">  <p>17-00244</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 7318.19.00 MFN - 10% ad valorem ACFTA - Zero		17-196
		3	DATE ISSUED
			JUL 12 2017

4	DESCRIPTION OF GOOD
	“TIE ROD (17 mm/ 12 mm)”
	<p>Based on the product specifications, brochure and mill certificate submitted, subject article is a threaded steel rod conforming to steel grade #45. Subject article is to be imported in diameters of 17 mm and 12 mm, both of which have a length of 6 m. It is intended to be used in building construction to support and to tighten columns and beam forms.</p>
	 Tie Rod

5	REASONS FOR CLASSIFICATION
	<p>Heading 73.18 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers, among others, screws, bolts, and nuts. The heading includes all types of fastening bolts and metal screws regardless of shape and use, including U-bolts, bolt ends (i.e., cylindrical rods threaded at one end), screw studs (i.e., short rods threaded at both ends), and screw studding (i.e., rods threaded throughout).</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 7318.19.00, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem, and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.</p>
	<p>FOR THE COMMISSION</p>  MARILOU P. MENDOZA Chairperson
	  17-00247

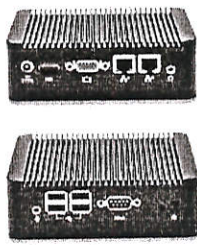



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REPUBLIC OF THE PHILIPPINES

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 8471.50.10 MFN - Zero ACFTA - Zero	2 TCC (AR) NO. 17-221
	3 DATE ISSUED JUL 13 2017

4 DESCRIPTION OF GOOD “PT-M-1037i MINI PC” Based on the brochure submitted, subject article is a miniature processing unit for personal computer (PC) consisting of a central processing unit (CPU) (Intel Celeron dual core 1.8 GHz), internal memory [up to 8 Gb, DDR3 (Double Data Rate Three)], and storage unit (hard disk drive (HDD)/ solid state drive (SSD)), with support for Windows and Linux operating systems (OS). It is housed in an aluminium case, with an overall dimension of 134 mm x 128 mm x 45 mm, and weighs 0.7 kg. Power is supplied via power adapter (12 V, 5 A) through the built-in DC (direct current) jack. Subject article is capable of accepting connections via the following ports: HDMI (High-Definition Multimedia Interface), VGA (Video Graphics Array), RS-232 (Recommend Standard number 232), RJ-45 (Registered Jack 45), four (4) USB (Universal Serial Hub) 2.0, and audio-in (mic). Subject article is intended for use in Point-of Sale (POS) machine.	
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5 REASONS FOR CLASSIFICATION Heading 84.71 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, automatic data processing machines and units thereof. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers, among others, automatic data processing units and separately presented units. Automatic data processing machines are machines which, by logically interrelated operations performed in accordance with pre-established instructions (program), furnish data which can be used as such or, in some cases, serve in turn as data for other data processing operations. This heading also covers separately presented constituent units of automatic data processing systems described above. An apparatus can only be classified in this heading as a unit of an automatic data processing system if it, among others, performs a data processing function. In view thereof, subject article is classified under 2012 AHTN subheading 8471.50.10, with a Most Favoured Nation (MFN) rate of duty of zero, 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 Chairperson
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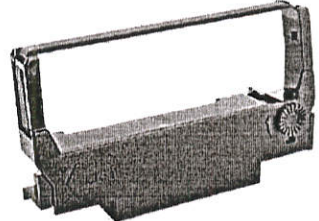
REPUBLIC OF THE PHILIPPINES

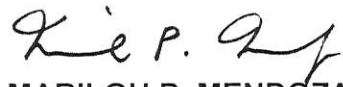


TARIFF COMMISSION

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.
<p style="text-align: center;">AHTN 9612.10.10 MFN - 1% ad valorem ACFTA - Zero</p>			17-234
		3	DATE ISSUED
		<p style="font-size: 1.2em;">JUL 12 2017</p>	

4	DESCRIPTION OF GOOD
<p style="text-align: center;">“PRINTER RIBBON (ERC-38)”</p> <p>Based on the technical specifications submitted, subject article is a spooled inked ribbon, of textile material. To facilitate printing, it is housed in a cartridge to fit Epson dot matrix printer models ERC30, ERC34, and ERC38. The ribbon is inked with either black or purple color.</p> <div style="text-align: right;">  </div>	

5	REASONS FOR CLASSIFICATION
<p>Heading 96.12 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers, among others, ribbons, whether or not on spools or in cartridges, for typewriters, calculating machines, or for any other machines incorporating a device for printing by means of such ribbons (automatic balances, tabulating machines, teleprinters, etc.). The heading also includes inked, etc., ribbons, usually having metal fixing fittings, used in barographs, thermographs, etc., to print and record the movement of the recording machine needle. These ribbons are usually of woven textiles, but sometimes they are made of plastics or paper. To fall in the heading, they must have been inked or otherwise prepared to give impressions (e.g., impregnation of textile ribbons, or coating of plastics strip or paper with colouring matter, ink, etc.).</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 9612.10.10, with a 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”.</p> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p>  <p>MARILOU P. MENDOZA Chairperson</p> </div> <div style="text-align: center; margin-top: 20px;">  <p>Republic of the Philippines TARIFF COMMISSION</p>  <p>17-00246</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 8415.90.19		17-243
	MFN – 10% ad valorem	3	DATE ISSUED
	ACFTA – Zero		JUL 12 2017

4	DESCRIPTION OF GOOD								
	<p>“CARRIER UNDER-CEILING INVERTER TYPE INDOOR UNIT, MODEL: 42CUV055308”</p> <p>Based on the brochure submitted, subject article is an under-ceiling inverter type fan coil/ evaporator unit of “split-system” type air conditioning system. This unit houses the fan motor, fan evaporator, and the temperature sensor. Subject article is to be connected, through electrical wiring and tubing, to the outdoor unit that houses the compressor, expansion valve, and condensing unit. Designed to be mounted in ceilings or floors, its specifications are:</p> <table border="1"> <thead> <tr> <th>Cooling Capacity (kW)</th> <th>Power Input (W)</th> <th>Air Flow Rate (m³/hr) (H/M/L)</th> <th>Dimension (mm) (W x H x D)</th> </tr> </thead> <tbody> <tr> <td>7.91 – 15.56</td> <td>1,780 – 5,400</td> <td>2,400/1,810/1,400</td> <td>1,650 x 235 x 675</td> </tr> </tbody> </table>	Cooling Capacity (kW)	Power Input (W)	Air Flow Rate (m ³ /hr) (H/M/L)	Dimension (mm) (W x H x D)	7.91 – 15.56	1,780 – 5,400	2,400/1,810/1,400	1,650 x 235 x 675
Cooling Capacity (kW)	Power Input (W)	Air Flow Rate (m ³ /hr) (H/M/L)	Dimension (mm) (W x H x D)						
7.91 – 15.56	1,780 – 5,400	2,400/1,810/1,400	1,650 x 235 x 675						

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.15 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. They are used for air conditioning offices, homes, public halls, etc.</p> <p>The ENs for parts of heading 84.15 state that, in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 8415.90.19, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>Mari Lou P. Mendoza</i></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p> <div style="text-align: center;">   17-00249 </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.
	AHTN 1511.90.92 MFN - 15% ad valorem ATIGA - Zero		17-252
		3	DATE ISSUED
			JUL 12 2017

4	DESCRIPTION OF GOOD
	“REFINED, BLEACHED, AND DEODORIZED (RBD) PALM OLEIN”
	<p>Based on the product brochure, product specifications, production flow diagram, photos, and sample submitted, subject article is a refined, bleached, and deodorized (RBD) palm olein extracted from the mesocarp of the palm fruit. It is the liquid fraction obtained by the fractionation of RBD palm oil after crystallization at controlled temperatures. Packed in 500 ml (0.45 kg), one (1) liter (0.90 kg), two (2) liter (1.80 kg), five (5) liter (4.5 kg) plastic bottles, and 20 liter (18 kg) jerry cans, subject article is used for frying, baking, and for general food preparations.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 15.11 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers palm oil and its fractions, whether or not refined, but not chemically modified. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that palm oil is a vegetable fat obtained from the pulp of the fruits of oil palms. The oils are obtained by extraction or pressing and may be of various colours depending on their condition and whether they have been refined. They are distinguishable from palm kernel oils (heading 15.13), which are obtained from the same oil palms by having a very high palmitic and oleic acid content. Palm oil is used in the manufacture of soap, candles, cosmetic or toilet preparations, as a lubricant, for hot-dipped tin coating, in the production of palmitic acid, etc. Refined palm oil is used as a food stuff, e.g., as a frying fat, and in the manufacture of margarine.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 1511.90.92, with a Most Favoured Nation (MFN) rate of duty of 15% 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>  MARILOU P. MENDOZA Chairperson
	  17-00252

2017-08-004 P.15



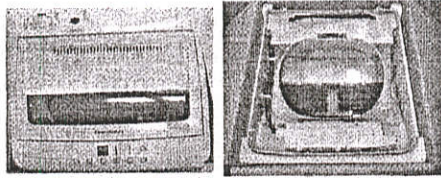
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REPUBLIC OF THE PHILIPPINES

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	<p>AHTN 8450.90.20B MFN – 3% ad valorem ACFTA – Zero</p>	2	TCC (AR) NO.
				17-253
			3	DATE ISSUED
			JUL 14 2017	

4	DESCRIPTION OF GOOD
<p>“WASHING MACHINE KIT 1 (TOP COVER ASSEMBLY), PART NOS.: CBDYTA066PLA0 AND CBDYTA067PLA0”</p> <p>Based on the brochure submitted, subject articles are assembled top covers of 6.5 kg and 7.5 kg capacity household type washing machines. These are composed of washer lid assembly, label, hinge shaft and spring, control circuit board, top cover, drip proof cover, 4x12 and 4x16 screws, and lead wire assembly. Subject articles are imported in carton boxes containing five (5) kits each.</p>	
	

5	REASONS FOR CLASSIFICATION
<p>Heading 84.50 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers household or laundry-type washing machines, including machines which both wash and dry. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that subject to the general provisions regarding the classification of parts (see the General Explanatory Note to Section XVI), the heading also covers parts of the machines of this heading.</p> <p>In view thereof, subject articles are classified under 2012 AHTN subheading 8450.90.20B, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.</p>	
<p>FOR THE COMMISSION</p>  MARILOU P. MENDOZA Chairperson	
 Republic of the Philippines TARIFF COMMISSION 17-00262	





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 3402.90.19 MFN – 5% ad valorem ATIGA – Zero		17-265
		3	DATE ISSUED
			JUL 14 2017

4	DESCRIPTION OF GOOD
	“ZOK 27”
	Based on the information submitted, subject article is a water based cleaner in the form of colourless to pale yellow coloured liquid with a characteristic odour. It is composed of ethoxylated isotridecylalcohol, butoxypropan-2-ol, triethanolamine, oleoylsarcosinic acid, benzotriazole, and demineralized water. Packed in 210-liter drums, subject article is used as cleaner and corrosion inhibitor for jet engine/gas turbine compressors.

5	REASONS FOR CLASSIFICATION
	<p>Heading 34.02 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading includes washing preparations (including auxiliary washing preparations) and cleaning preparations, having a basis of soap or other organic surface-active agents. It further states that this category covers washing preparations, auxiliary washing preparations and certain cleaning preparations. These various preparations generally contain essential constituents and one or more subsidiary constituents. Cleaning preparations serve for cleaning floors, windows or other surfaces. They may also contain small quantities of odoriferous substances.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 3402.90.19, with a Most Favoured Nation (MFN) rate of duty of 5% 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>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	 Republic of the Philippines TARIFF COMMISSION  17-00263





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 3402.90.19 MFN – 5% ad valorem ATIGA – Zero		17-266
		3	DATE ISSUED
			JUL 14 2017



4	DESCRIPTION OF GOOD
	“ZOK 27”
	<p>Based on the information submitted, subject article is a water based cleaner in the form of colourless to pale yellow coloured liquid with a characteristic odour. It is composed of ethoxylated isotridecylalcohol, butoxypropan-2-ol, triethanolamine, oleoylsarcosinic acid, benzotriazole, and demineralized water. Packed in 210-liter drums, subject article is used as cleaner and corrosion inhibitor for jet engine/gas turbine compressors.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 34.02 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading includes washing preparations (including auxiliary washing preparations) and cleaning preparations, having a basis of soap or other organic surface-active agents. It further states that this category covers washing preparations, auxiliary washing preparations and certain cleaning preparations. These various preparations generally contain essential constituents and one or more subsidiary constituents. Cleaning preparations serve for cleaning floors, windows or other surfaces. They may also contain small quantities of odoriferous substances.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 3402.90.19, with a Most Favoured Nation (MFN) rate of duty of 5% 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>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	  17-00264



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 MFN – Zero		17-269
		3	DATE ISSUED
			JUL 14 2017

4	DESCRIPTION OF GOOD
	“ALLTECH® ACTIGEN™”
	<p>Based on the product label, product specification, technical data sheet, certificate of formulation, certificates from the Bureau of Animal Industry (BAI), and sample submitted, subject article is a feed premix in the form of light tan free flowing powder, containing hydrolysed yeast and dried brewer’s yeast. It is used as a source of complex carbohydrates and crude protein for digestive efficiency and intestinal epithelial integrity of livestock, poultry or pets. Packed in 1, 5, 10, 20, and 25 kg bags, it is mixed into the feed at a dosage of 0.4 to 2.0 kg per tonne of animal feeds.</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 the heading includes preparations for use in making the complete feeds or supplementary feeds. These preparations, known in trade as “premixes”, are, generally speaking, compound compositions consisting of a number of substances (sometimes called additives) the nature and proportions of which vary according to the animal production required. These substances include those which improve digestion and, more generally, ensure that the animal makes good use of the feeds and safeguard its health: vitamins or provitamins, amino-acids, antibiotics, coccidiostats, trace elements, emulsifiers, flavourings and appetisers, etc.</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 zero.</p>
	<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	  17-00265






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 8544.49.19 MFN – Zero ATIGA – Zero AKFTA – Zero AJCEPA – Zero PJEPA – Zero		17-270
		3	DATE ISSUED
			JUL 12 2017

4	DESCRIPTION OF GOOD
	“LEVITON EXTREME® CAT6 UNSHIELDED TWISTED PAIR (UTP) ETHERNET CABLE, MODEL: UTP6M-MxB”
	<p>Based on the technical specifications submitted, subject article is an insulated cable designed for data communications. It consists of four (4) pairs of copper wires, each covered and insulated with polyethylene, stranded in pairs with a separator between each pair, and sheathed with chlorinated polyethylene (CM) outer jacket. Subject article has an outer diameter of 6.0 mm, a length of 305 m (reel in box), and is intended to operate at a maximum voltage rating of 57 V.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 85.44 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that provided they are insulated, this heading covers electric wire, cable and other conductors (e.g., braids, strip, bars) used as conductors in electrical machinery, apparatus or installations. The heading covers, among others, telecommunications wires and cables (including submarine cables and data transmission wires and cables) are generally made up of a pair, a quad or a cable core, the whole usually covered with a sheath. A pair or a quad consists of two or four insulated wires, respectively (each wire is made up of a single copper conductor insulated with a coloured material of plastics having a thickness not exceeding 0.5 mm), twisted together. A cable core consists of a single pair or a quad or multiple stranded pairs or quads.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 8544.49.19, with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”; ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AK”; ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AJ”; and Philippines-Japan Economic Partnership Agreement (PJEPA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “JP”.</p>
	FOR THE COMMISSION  MARILOU P. MENDOZA Chairperson
	  17-00245

2017-08-004 P-20


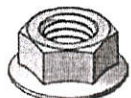





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REPUBLIC OF THE PHILIPPINES

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 7318.16.00 MFN - 10% ad valorem PJEPA - 2% ad valorem AJCEPA - 2% ad valorem		17-273
		3	DATE ISSUED
			JUL 13 2017

4	DESCRIPTION OF GOOD
	“NNS NUTS”
	<p>Based on the brochures and technical specifications submitted, subject articles are steel hexagonal nuts conforming to JIS standard S45C, with a hot dip zinc (HDZ55) surface finish. These are used for securing and fastening the base plates and anchoring steel rods of the “Soil Stabilization System (Nonframe® Method)”. Having nominal sizes of 48 mm and a depth of 64 mm, subject articles are available in straight and flanged forms.</p>
	 HEXAGONAL STRAIGHT  HEXAGONAL FLANGED



5	REASONS FOR CLASSIFICATION
	<p>Heading 73.18 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, bolts, nuts, washers (including spring washers) and similar articles, of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the heading covers, among others, nuts. Nuts are metal pieces designed to hold the corresponding bolts in place. The heading includes wing nuts, butterfly nuts, etc.</p> <p>In view thereof, subject articles are classified under 2012 AHTN subheading 7318.16.00, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem, and Philippines-Japan Economic Partnership Agreement (PJEPA) and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rate of duty of 2% ad valorem, subject to submission of Certificate of Origin (CO) Forms “JP” or “AJ”, respectively.</p>
	FOR THE COMMISSION  MARILOU P. MENDOZA Chairperson
	 Republic of the Philippines TARIFF COMMISSION  17-00261



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 3901.90.90 MFN – 3% ad valorem		17-301
		3	DATE ISSUED
			JUL 13 2017

4	DESCRIPTION OF GOOD
	“SABIC® SUPEER™ 8112”
	<p>Based on the technical and safety data sheet submitted, subject article is a metallocene catalyzed linear low density polyethylene (mLLDPE) resin, containing, by weight, < 94% ethylene and > 6% 1-octene, with no slip and anti-block additives. It is in the form of solid pellets having a density of 912 kg/m³ and a melt flow rate of 1.1 g/ 10 min at 190 °C and 2.16 kg. Subject article is used in general purpose LLDPE blown film applications such as lamination film, frozen bag, liquid pouch, industrial liner, stretch hood, and surface protective film.</p>
5	REASONS FOR CLASSIFICATION
	<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.</p> <p>Furthermore, Note 6(b) to Chapter 39 states that in headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.</p> <p>Heading 39.01 of the 2012 AHTN covers polymers of ethylene, in primary forms.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 3901.90.90, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p>
	<p>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	  17-00260



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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 3901.90.90 MFN – 3% ad valorem		17-302
		3	DATE ISSUED
			JUL 14 2017

4	DESCRIPTION OF GOOD
	“SABIC® SUPEER™ 8318”
	<p>Based on the material safety data sheet and declaration of composition submitted, subject article is a metallocene catalyzed linear low density polyethylene (an ethylene-1-octene copolymer) resin containing, by weight, <94.0% ethylene and >6.0% 1-octene with no slip and no antiblock additives. It is in the form of solid pellets with characteristic odour having a melt flow rate of 3.0 g/10 min at 190 °C and a density of 918 kg/m³. Subject article is used to produce molded or extruded articles or as a component of other industrial products.</p>

5	REASONS FOR CLASSIFICATION
	<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 copolycondensates, 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.</p> <p>Furthermore, Note 6(b) to Chapter 39 states that in headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms, among others.</p> <p>Heading 39.01 of the 2012 AHTN covers polymers of ethylene, in primary forms.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 3901.90.90, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p>
	<p>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	  17-00266





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 3901.90.90 MFN - 3% ad valorem		17-303
		3	DATE ISSUED
			JUL 13 2017

4	DESCRIPTION OF GOOD
	“SABIC® SUPEER™ 8415”
	<p>Based on the material safety data sheet and declaration of composition submitted, subject article is an ethylene-octene copolymer, containing, by weight, <94.0% ethylene and >6.0% 1-octene having no slip and no anti-block additives. It is in the form of solid pellets with a characteristic odour having a melt flow rate of 3.5 g/10 min at 190 °C and a density of 915 kg/m³. Subject article is used to produce molded or extruded articles or as a component of other industrial products.</p>
5	REASONS FOR CLASSIFICATION
	<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.</p> <p>Furthermore, Note 6(b) to Chapter 39 states that in headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.</p> <p>Heading 39.01 of the 2012 AHTN covers polymers of ethylene, in primary forms.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 3901.90.90 with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p>
	<p>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	  17-00256



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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 3901.90.90 MFN - 3% ad valorem		17-305
		3	DATE ISSUED
			JUL 12 2017

4 DESCRIPTION OF GOOD

"SABIC® SUPEER™ 8118L"

Based on the declaration of product composition and safety data sheet submitted, subject article is a metallocene catalyzed linear low density polyethylene (mLLDPE) resin containing, by weight, < 94% ethylene and > 6% 1-octene, with slip and antiblock additives. It is in the form of solid pellets with a melt index of 1.1 g/10 min at 190°C and a density of 918 kg/m³. It is used in general purpose and high performance blown film applications in the manufacture of lamination films, liquid pouches, heavy duty bags, and industrial liners, among others.

5 REASONS FOR CLASSIFICATION

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. Further, Note 6(b) to Chapter 39 states that in headings 39.01 to 39.14, the expression "primary forms" applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk.

Heading 39.01 of 2012 AHTN covers polymers of ethylene, in primary forms.

In view thereof, subject article is classified under 2012 AHTN subheading 3901.90.90, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

FOR THE COMMISSION

MARILOU P. MENDOZA
Chairperson



17-00253



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
<p>AHTN 3901.90.90 MFN - 3% ad valorem</p>	

2	TCC (AR) NO.
17-306	
3	DATE ISSUED
JUL 14 2017	

4	DESCRIPTION OF GOOD
<p>“SABIC® SUPEER™ 8118”</p> <p>Based on the declaration of product composition and safety data sheet submitted, subject article is a metallocene catalyzed linear low density polyethylene (mLLDPE) resin containing, by weight, < 94% ethylene and > 6% 1-octene. It is in the form of solid pellets with a melt index of 1.1 g/10 min at 190°C and a density of 918 kg/m³. It is used in general purpose and high performance blown film applications in the manufacture of lamination films, liquid pouches, heavy duty bags, and industrial liners, among others.</p>	

5	REASONS FOR CLASSIFICATION
<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 copolycondensates, 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. Further, Note 6(b) to Chapter 39 states that in headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk.</p>	

Heading 39.01 of 2012 AHTN covers polymers of ethylene, in primary forms.

In view thereof, subject article is classified under 2012 AHTN subheading 3901.90.90, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

FOR THE COMMISSION

Mari Lou P. Mendoza
MARILOU P. MENDOZA
 Chairperson





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 3901.90.90 MFN – 3% ad valorem		17-307
		3	DATE ISSUED
			JUL 13 2017

4 DESCRIPTION OF GOOD**“SABIC® SUPEER™ 8112L”**

Based on the technical and safety data sheet submitted, subject article is a metallocene catalyzed linear low density polyethylene (mLLDPE) resin, containing, by weight, < 94% ethylene and > 6% 1-octene, with slip and anti-block additives. It is in the form of solid pellets having a density of 912 kg/m³ and a melt flow rate of 1.1 g/ 10 min at 190 °C and 2.16 kg. Subject article is used in general purpose LLDPE blown film applications such as lamination film, frozen bag, liquid pouch, industrial liner, stretch hood, and surface protective film.

5 REASONS FOR CLASSIFICATION

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 copolycondensates, 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 only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

Heading 39.01 of the 2012 AHTN covers polymers of ethylene, in primary forms.

In view thereof, subject article is classified under 2012 AHTN subheading 3901.90.90, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

FOR THE COMMISSION

MARILOU P. MENDOZA
Chairperson



17-00257



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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 3901.90.90 MFN - 3% ad valorem		17-309
		3	DATE ISSUED
			JUL 13 2017



4	DESCRIPTION OF GOOD
	<p>“SABIC® COHERE™ 8402”</p> <p>Based on the material safety data sheet and declaration of composition submitted, subject article is a metallocene polyolefin plastomer (an ethylene-1-octene copolymer) resin, containing, by weight, <94.0% ethylene and >6.0% 1-octene. It is in the form of solid pellets with characteristic odour having a melt flow rate of 3.5 g/10 min at 190 °C and a density of 902 kg/m³. It provides low temperature sealing layer for high value packaging and cast stretch film.</p>
5	REASONS FOR CLASSIFICATION
	<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.</p> <p>Furthermore, Note 6(b) to Chapter 39 states that in headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.</p> <p>Heading 39.01 of the 2012 AHTN covers polymers of ethylene, in primary forms.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 3901.90.90 with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p>
	<p>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	  17-00258



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 3901.90.90 MFN - 3% ad valorem		17-310
		3	DATE ISSUED
			JUL 12 2017

4	DESCRIPTION OF GOOD
	“SABIC® COHERE™ 8108L”
	<p>Based on the material safety data sheet and declaration of composition submitted, subject article is a metallocene catalyzed polyolefin plastomer (an ethylene-1-octene copolymer) resin, containing, by weight, <94.0% ethylene and >6.0% 1-octene, with slip and antiblock additives. It is in the form of solid pellets with characteristic odour, having a melt flow rate of 0.8 g/10 min at 190 °C and a density of 908 kg/m³. Subject article provides low temperature sealing layer for high value packaging.</p>
5	REASONS FOR CLASSIFICATION
	<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.</p> <p>Furthermore, Note 6(b) to Chapter 39 states that in headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.</p> <p>Heading 39.01 of the 2012 AHTN covers polymers of ethylene, in primary forms.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 3901.90.90, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p>
	<p>FOR THE COMMISSION</p> <p><i>Marilou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	  17-00254





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 3901.90.90 MFN - 3% ad valorem		17-311
		3	DATE ISSUED
			JUL 12 2017

4	DESCRIPTION OF GOOD
	<p>“SABIC® COHERE™ 8108”</p> <p>Based on the material safety data sheet and declaration of composition submitted, subject article is a metallocene catalyzed polyolefin plastomer (an ethylene-1-octene copolymer) resin, containing, by weight, <94.0% ethylene and >6.0% 1-octene. It is in the form of solid pellets with characteristic odour, having a melt flow rate of 1.0 g/10 min at 190 °C and a density of 908 kg/m³. Subject article provides low temperature sealing layer for high value packaging.</p>

5	REASONS FOR CLASSIFICATION
	<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.</p> <p>Furthermore, Note 6(b) to Chapter 39 states that in headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.</p> <p>Heading 39.01 of the 2012 AHTN covers polymers of ethylene, in primary forms.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 3901.90.90, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p>
	<p>FOR THE COMMISSION</p> <p><i>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	  17-00255



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 0402.10.41 MFN – 1% ad valorem		17-320
		3	DATE ISSUED
			JUL 14 2017

4 DESCRIPTION OF GOOD**“ARLA® SKIMMED MILK POWDER”**

Based on the material safety data sheet, production flow chart, technical specifications, and sample submitted, subject article is an unsweetened skimmed milk powder in the form of white to yellow free-flowing powder with milky odour, containing 1.25% fat. Packed in 25 kg (net weight) multi-layer paper bags with polyethylene (PE) inner liner or 1,000 kg big bags (net weight), subject article is produced by pasteurization, evaporation and spray-drying of raw milk.

5 REASONS FOR CLASSIFICATION

Heading 04.02 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers milk and cream, concentrated or containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers milk (as defined in Note 1 to this Chapter) and cream, concentrated (for example, evaporated) or containing added sugar or other sweetening matter, whether liquid, paste or solid (in blocks, powder or granules) and whether or not preserved or reconstituted. Milk powder may contain small quantities of starch (not exceeding 5 % by weight), added, in particular, to maintain the reconstituted milk in its normal physical state.

In view thereof, subject article is classified under 2012 AHTN subheading 0402.10.41, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

FOR THE COMMISSION

MARILOU P. MENDOZA
Chairperson



17-00268