

2017-09-014



Republic of the Philippines
Department of Finance
BUREAU OF CUSTOMS

MASTER COPY

amj

20 September 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 **September 05-11, 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
17-149	"KEYTON V60 - SUV"	8703.22.59	MFN – 30% Ad Valorem ACFTA – 20% Ad Valorem
17-247	"TVM5 PEOPLEMETER DISPLAY UNIT"	8543.70.90	MFN – 1% Ad Valorem
17-316	"GENELEC® SPEAKERS, Models: 4010A and 4020C"	8518.22.10	MFN – Zero
17-322	"FIZANTI PREMIUM SPARKLING ROSE DRINK"	2204.21.11	MFN – 7% Ad Valorem
17-323	"FIZANTI PREMIUM SPARKLING WHITE DRINK"	2204.21.11	MFN – 7% Ad Valorem
17-339	"NS ECO-PILE™ ADJUST RINGS"	7326.90.99	MFN – 15% Ad Valorem ACJEP A – 3% Ad Valorem PJEPA - 3% Ad Valorem
17-340	"BACKING RING FOR NS ECO-PILE™"	7326.90.99	MFN – 15% Ad Valorem ACJEP A – 3% Ad Valorem PJEPA - 3% Ad Valorem
17-368	"ARCOXIA™"	3004.90.59	MFN – 5% Ad Valorem
17-376	"WEANER ADVANTAGE"	2309.90.20	MFN – Zero
17-380	"AVOCADO BUDWOODS"	0602.90.90	MFN – 3% Ad Valorem
17-392	"AMC AUS-GEL I (PROCESSED BENTONITE POWDER)"	3824.99.99	MFN – 3% Ad Valorem AIFTA – 1% Ad Valorem*

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

For your information and guidance.

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

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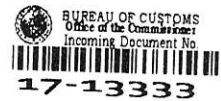
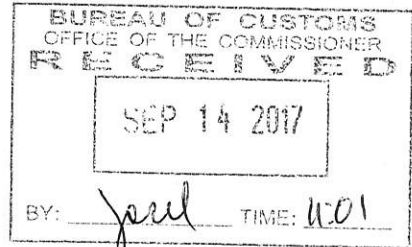
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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

13 September 2017

COMMISSIONER ISIDRO S. LAPEÑA
Bureau of Customs
Port Area, Manila



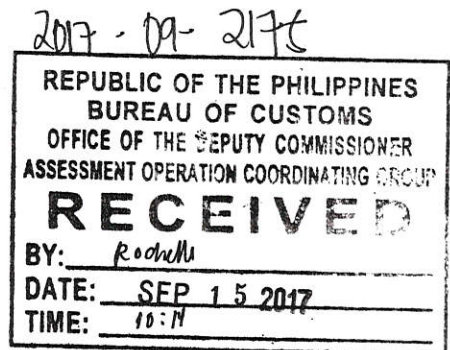
Dear **Commissioner Lapeña**:

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. 17-149, 17-247, 17-316, 17-322, 17-323, 17-339, 17-340, 17-368, 17-376, 17-380, and 17-392, together with their respective brochures/technical literature, issued from 05 – 11 September 2017.

Thank you.

Very truly yours,

MariLou P. Mendoza
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	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8703.22.59 MFN – 30% ad valorem ACFTA - 20% ad valorem		17-149
		3	DATE ISSUED
			SEP 05 2017

4	DESCRIPTION OF GOOD
	“KEYTON V60 - SUV”
	<p>Based on the brochure and technical information submitted, subject article is a completely built-up (CBU) passenger car with a gross vehicle weight of 1,850 kg. It is powered by a gasoline engine with piston displacement of 1,500 cc. Measuring 4,505 mm x 1,730 mm x 1,788 mm (LxWxH), subject article is used for the transport of up to seven (7) persons.</p>
	



5	REASONS FOR CLASSIFICATION
	<p>Heading 87.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers motor vehicles of various types designed for the transport of persons; it does not, however, cover the motor vehicles of heading 87.02. The vehicles of this heading may have any type of motor (internal combustion piston engine, electric motor, gas turbine, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8703.22.59 with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 20% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	  <p>Republic of the Philippines TARIFF COMMISSION 17-00352</p>



REPUBLIC OF THE PHILIPPINES

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

1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8543.70.90G MFN – 1% ad valorem		17-247
		3	DATE ISSUED
			SEP 06 2017

4	DESCRIPTION OF GOOD
	“TVM5 PEOPLEMETER DISPLAY UNIT”
	<p>Based on the brochure and technical information submitted, subject article is an electronic device that displays data via vacuum fluorescent display (VFD). It is fitted with voice speaker, infrared (IR) receiver, motion detector, and daylight intensity sensor to allow communication with television (TV) viewers. Subject article is designed to be installed with the TVM5 Base Unit through video graphics array (VGA) connector completing the TVM5 meter that detects, records, and transmits viewing statistics for TV programs and viewers.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 85.43 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all electrical appliances and apparatus, not falling in any other heading of this Chapter, nor covered more specifically by a heading of any other Chapter of the Nomenclature, nor excluded by the operation of a Legal Note to Section XVI or to this Chapter. The principal electrical goods covered more specifically by other Chapters are electrical machinery of Chapter 84 and certain instruments and apparatus of Chapter 90.</p> <p>Most of the appliances of this heading consist of an assembly of electrical goods or parts (valves, transformers, capacitors, chokes, resistors, etc.) operating wholly electrically. However, the heading also includes electrical goods incorporating mechanical features provided that such features are subsidiary to the electrical function of the machine or appliance.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8543.70.90G with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	  <p>Republic of the Philippines TARIFF COMMISSION 17-00355</p>



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REPUBLIC OF THE PHILIPPINES



TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8518.22.10		17-316
	MFN – Zero	3	DATE ISSUED
			SEP 11 2017

4	DESCRIPTION OF GOOD																											
	“GENELEC® SPEAKERS, Models: 4010A and 4020C”																											
	Based on the brochure submitted, subject articles are loudspeakers consisting of a tweeter and a woofer mounted in the same housing. These have the following specifications:																											
	<table border="1" style="width: 100%;"> <thead> <tr> <th style="width: 30%;">Model</th> <th style="width: 35%;">4010A</th> <th style="width: 35%;">4020C</th> </tr> </thead> <tbody> <tr> <td>Speaker Output (W):</td> <td></td> <td></td> </tr> <tr> <td>Tweeter</td> <td style="text-align: center;">25</td> <td style="text-align: center;">50</td> </tr> <tr> <td>Woofer</td> <td style="text-align: center;">25</td> <td style="text-align: center;">50</td> </tr> <tr> <td>Speaker Diameter (in):</td> <td></td> <td></td> </tr> <tr> <td>Tweeter</td> <td style="text-align: center;">¾</td> <td style="text-align: center;">¾</td> </tr> <tr> <td>Woofer</td> <td style="text-align: center;">3</td> <td style="text-align: center;">4</td> </tr> <tr> <td>Dimensions HxWxD (mm)</td> <td style="text-align: center;">181 x 121 x 116</td> <td style="text-align: center;">226 x 151 x 143</td> </tr> <tr> <td>Weight (kg)</td> <td style="text-align: center;">1.5</td> <td style="text-align: center;">3.1</td> </tr> </tbody> </table>	Model	4010A	4020C	Speaker Output (W):			Tweeter	25	50	Woofer	25	50	Speaker Diameter (in):			Tweeter	¾	¾	Woofer	3	4	Dimensions HxWxD (mm)	181 x 121 x 116	226 x 151 x 143	Weight (kg)	1.5	3.1
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5	REASONS FOR CLASSIFICATION
	<p>Heading 85.18 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers among others, loudspeakers, whether or not mounted in their enclosures. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that loudspeakers of this heading reproduce sound by converting electrical variations or oscillations from an amplifier into mechanical vibrations which are communicated to the air.</p> <p>In view thereof, subject articles are classified under AHTN 2017 subheading 8518.22.10 with a Most Favoured Nation (MFN) rate of duty of zero.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	  <p>Republic of the Philippines TARIFF COMMISSION 17-00360</p>




REPUBLIC OF THE PHILIPPINES




TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863(CMTA)

1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2204.21.11 MFN – 7% ad valorem		17- 322
		3	DATE ISSUED
			SEP 11 2017

4	DESCRIPTION OF GOOD
	“FIZANTI PREMIUM SPARKLING ROSÉ DRINK”
	<p>Based on the certificate of analysis, list of ingredients, certificate of shelf life, flow chart, technical specifications, and sample submitted, subject article is partially fermented grape wine of an alcoholic strength of 5.5% by volume with a total pressure of 2.5 bars at 20 °C. It is in the form of pale red or pink clear liquid with light fruity aroma. Packed in 750 ml glass bottles, subject article is produced by partial fermentation of rosé (grape) juice by cooling, followed by microfiltration.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Note 3 to Chapter 22 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 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>Furthermore, Subheading Note 1 to Chapter 22 states that for the purposes of subheading 2204.10, the expression “sparkling wine” means wine which, when kept at a temperature of 20 °C in closed containers, has an excess pressure of not less than 3 bars.</p> <p>Heading 22.04 of the AHTN 2017 covers, among others, wine of fresh grapes, including fortified wines. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the wine classified in this heading is the final product of the alcoholic fermentation of the must of fresh grapes. The heading includes, among others, ordinary wines (red, white or rosé).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2204.21.11, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p></p> <p>MARILOU P. MENDOZA Chairperson</p>
	 




REPUBLIC OF THE PHILIPPINES

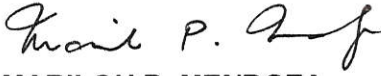


TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2204.21.11 MFN - 7% ad valorem		17-323
		3	DATE ISSUED
			SEP 11 2017

4	DESCRIPTION OF GOOD
	“FIZANTI PREMIUM SPARKLING WHITE DRINK”
	<p>Based on the certificate of analysis, list of ingredients, certificate of shelf life, flow chart, technical specifications, and sample submitted, subject article is partially fermented grape wine of an alcoholic strength of 5.5% by volume with a total pressure of 2.5 bars at 20 °C. It is produced by partial fermentation of <i>white</i> (grape) juice through cooling, followed by microfiltration. It is in the form of yellowish liquid, with a light fruity aroma, and is packed in 750 ml glass bottles.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Note 3 to Chapter 22 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 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>Furthermore, Subheading Note 1 to Chapter 22 states that for the purposes of subheading 2204.10, the expression “sparkling wine” means wine which, when kept at a temperature of 20 °C in closed containers, has an excess pressure of not less than 3 bars.</p> <p>Heading 22.04 of the AHTN 2017 covers, among others, wine of fresh grapes, including fortified wines. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the wine classified in this heading is the final product of the alcoholic fermentation of the must of fresh grapes. The heading includes, among others, ordinary wines (red, white or rosé).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2204.21.11, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p> MARILOU P. MENDOZA Chairperson</p>
	 



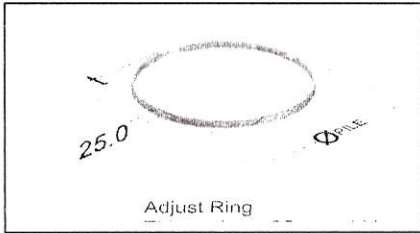
REPUBLIC OF THE PHILIPPINES



TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2017 AHTN CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<p style="text-align: center;">AHTN 7326.90.99 MFN – 15% ad valorem AJCEPA – 3% ad valorem PJEPA – 3% ad valorem</p>		17-339	
		3	DATE ISSUED
		SEP 06 2017	

4	DESCRIPTION OF GOOD
<p>“NS ECO-PILE™ ADJUST RINGS”</p> <p>Based on the chemical composition and technical specifications submitted, subject articles are ring-like forms made from carbon steel conforming to SS400. These measure 25 mm (width) x 1.6, 2.3, and 3.2 mm (thickness). Subject articles are to be tack welded to the backing ring prior to the joining of different diameter sizes of NS Eco-Pile™ steel piles to fill in the gaps.</p>	
 <p style="text-align: center;">Adjust Ring</p>	

5	REASONS FOR CLASSIFICATION
<p>Heading 73.26 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers other articles of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) 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.</p> <p>In view thereof, subject articles are classified under AHTN 2017 subheading 7326.90.99, with Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN – Japan Comprehensive Economic Partnership Agreement (AJCEPA) and Philippines – Japan Economic Partnership Agreement (PJEPA) rates of duty of 3% ad valorem, subject to submission of Certificate of Origin (CO) Forms “AJ” and “JP”, respectively.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>	
<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>	
  <p>Republic of the Philippines TARIFF COMMISSION 17-00358</p>	



REPUBLIC OF THE PHILIPPINES

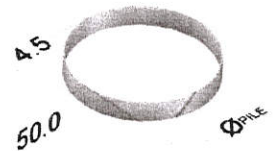
TARIFF COMMISSION



ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863(CMTA)

1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 7326.90.99 MFN – 15% ad valorem PJEPA – 3% ad valorem AJCEPA – 3% ad valorem		17- 340
		3	DATE ISSUED
			SEP 05 2017

4	DESCRIPTION OF GOOD
	“BACKING RING FOR NS ECO-PILE™” <p>Based on the brochures, technical specifications, fabrication drawing, and chemical composition submitted, subject article is a ring made from carbon steel material conforming to Japan Industrial Standard (JIS) SS400 used in the fabrication of NS Eco-Pile™. Subject article is installed inside the end parts of the pipes to be joined allowing said pipes' proper alignment. It is used to assure full welding penetration when joining steel material which is accessible only from one side. Subject article is 4.5 mm thick, 50 mm wide, and has an outer diameter ranging from 114.3 mm to 406.4 mm.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 73.26 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers other articles of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers 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.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 7326.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem, and Philippines-Japan Economic Partnership Agreement (PJEPA) and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rates of duty of 3% ad valorem, subject to submission of Certificate of Origin (CO) Forms “JP” and “AJ”, respectively.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p><i>Mariou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	  Republic of the Philippines TARIFF COMMISSION 17-00354





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3004.90.59 MFN - 5% ad valorem		17-368
		3	DATE ISSUED
			SEP 06 2017

4	DESCRIPTION OF GOOD
	“ARCOXIA™”
	<p>Based on the certificate of product registration from the Food and Drug Administration (FDA) and medical insert submitted, subject article is a film-coated white tablet with etoricoxib as active ingredient. Each tablet contains either 30, 60, 90 or 120 mg of etoricoxib, a highly selective COX-2 inhibitor. Packed in a box of 30 tablets (containing 5 tablets per blister pack), it is used as an analgesic to reduce pain and inflammation in osteoarthritis (OA), rheumatoid arthritis (RA), ankylosing spondylitis (AS), and acute gouty arthritis, for the relief of acute pain, and for the treatment of primary dysmenorrhea, among others.</p>
5	REASONS FOR CLASSIFICATION
	<p>Heading 30.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicaments consisting of mixed or unmixed products, provided they are put up in measured doses or in forms such as tablets, ampoules, capsules, cachets, drops or pastilles, medicaments in the form of transdermal administration systems, or small quantities of powder, ready for taking as single doses for therapeutic or prophylactic use. The heading applies to such single doses whether in bulk, in packings for retail sale, etc.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3004.90.59 with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	 



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20 MFN - Zero		17-376
		3	DATE ISSUED
			SEP 06 2017

4 DESCRIPTION OF GOOD

"WEANER ADVANTAGE"

Based on the product specifications, label, process flowchart, sample, and certificate of product registration from the Bureau of Animal Industry (BAI) submitted, subject article is a multi-mineral feed supplement for starter pigs, in the form of free-flowing brown powder. It is composed of processed grain by-products (a collective term which includes one or more ingredients from a list specified by the Association of American Feed Control Officials), dried brewer's yeast, calcium carbonate, iron proteinate, zinc proteinate, selenium yeast, manganese proteinate, hydrated sodium calcium aluminosilicate, copper proteinate, and feed grade fat product. Packed in 25 kg bags, subject article is added to complete feeds, at a rate of 2 kg per tonne of complete feed, to improve the overall feed efficiency of starter pigs.

5 REASONS FOR CLASSIFICATION

Heading 23.09 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) 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 AHTN 2017 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero.

This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

FOR THE COMMISSION



MARILOU P. MENDOZA
Chairperson



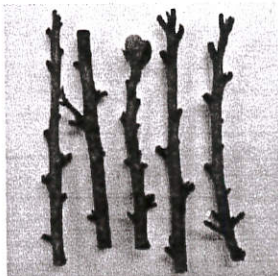



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 0602.90.90		17-380
	MFN - 3% ad valorem	3	DATE ISSUED
			SEP 05 2017

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“AVOCADO BUDWOODS”</p> <p>Based on the certification from the Bureau of Plant Industry and samples submitted, subject articles are short young branches of avocado plant containing several buds. These buds are to be cut and used for propagation through budding and grafting. Subject articles are usually supplied by a nursery gardener in the country of origin.</p> 
5	REASONS FOR CLASSIFICATION
	<p>Note 1 to Chapter 6 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that subject to the second part of heading 06.01, this Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic or other products of Chapter 7.</p> <p>Heading 06.02 of the AHTN 2017 covers, among others, other live plants (including their roots), cuttings and slips. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, plants and seedlings of all kinds for planting, except those of heading 06.01.</p> <p>In view thereof, subject articles are classified under AHTN 2017 subheading 0602.90.90, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p>  MARILOU P. MENDOZA Chairperson
	  Republic of the Philippines TARIFF COMMISSION 17-00353