

2017_09-023



Republic of the Philippines
Department of Finance
BUREAU OF CUSTOMS

MASTER COPY

25 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 13-18, 2017**, for various imported articles, and the same were submitted and reviewed by this Office, summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	AHTN 2017 CODE	RATE OF DUTY
17-218	"POSTECH Non-Touch Screen Customer Display, Model PT-DS-1500"	8528.52.00A	MFN – Zero ACFTA – Zero*
17-279	"TIAZILIN"	2309.90.20	MFN – Zero ATIGA – Zero*
17-294	"GYPROC® PROCOTE"	3214.90.00	MFN – 5% Ad Valorem ATIGA – Zero*
17-326	"7.5 TPH RICE SEED CLEANING LINE"	8437.10.30	MFN – 5% Ad Valorem ATIGA – Zero*
17-338	"STUB PLATE FOR NS ECO-PILE™"	7326.90.99	MFN – 15% Ad Valorem ACJEP A – 3% Ad Valorem* PJEP A - 3% Ad Valorem*
17-366	"SINEMET® (LEVODOPA + CARBIDOPA)"	3004.90.89	MFN – Zero
17-371	"QUADRIDER M™ CREAM"	3004.20.10	MFN – 5% Ad Valorem
17-375	"BROILER ADVANTAGE"	2309.90.20	MFN – Zero
17-379	"STARTER ADVANTAGE"	2309.90.20	MFN – Zero
17-395	"THYMOGAM™ "(ANTITHYMOCYTE IMMUNOGLOBULIN (ATG) (EQUINE))"	3002.12.10	MFN – 1% Ad Valorem AIFTA - 1% Ad Valorem*
17-396	"GAMMA I.V. (HUMAN NORMAL IMMUNOGLOBULIN (IGIV))"	3002.12.10	MFN – 1% Ad Valorem AIFTA - 1% Ad Valorem*

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TCC NO.	DESCRIPTION OF ARTICLES	AHTN 2017 CODE	RATE OF DUTY
17-397	"AMPHOLIP (AMPHOTERICIN B) 50 mg/10ml"	3004.20.99	MFN – 5% Ad Valorem AIFTA - 2% Ad Valorem*
17-398	"AMPHOTRET 50 mg LYOPHILIZED POWDER FOR INJECTION (I.V.)"	3004.20.99	MFN – 5% Ad Valorem AIFTA - 2% Ad Valorem*
17-402	"LG MULTI-V CEILING-CONCEALED TYPE INDOOR UNITS"	8415.90.19	MFN – 10% Ad Valorem AKFTA – Zero*

**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

cc: COMMISSIONER OF CUSTOMS

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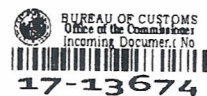
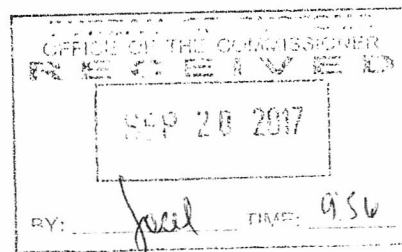
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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

19 September 2017

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



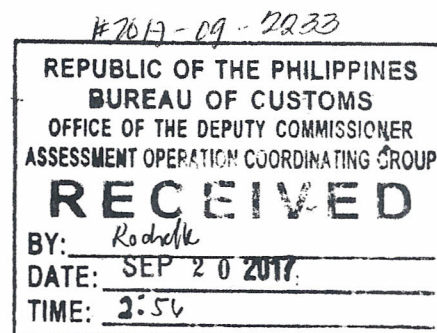
Dear **Commissioner Lapeña**:

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. 17-218, 17-279, 17-294, 17-326, 17-338, 17-366, 17-371, 17-375, 17-379, 17-395, 17-396, 17-397, 17-398, and 17-402, together with their respective brochures/technical literature, issued from 13 – 18 September 2017.

Thank you.

Very truly yours,

MariLou P. Mendoza
MARILOU P. MENDOZA
Chairperson



Encl: As stated.

cc: The Secretary
Department of Finance
Manila

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

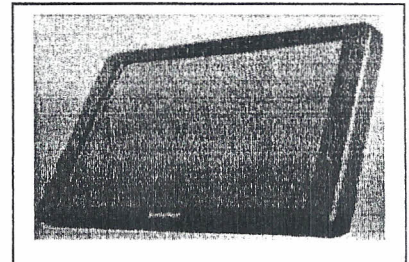
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8528.52.00A MFN - Zero ACFTA - Zero		17-218
		3	DATE ISSUED
			SEP 18 2017

4 DESCRIPTION OF GOOD

“POSTECH Non-Touch Screen Customer Display, Model PT-DS-1500”

Based on the brochure submitted, subject article is a flat panel display computer monitor with LED (light-emitting diode) backlight. Designed to be connected to a computer via a VGA (Video Graphic Array) port, it measures 430 mm x 390 mm x 175 mm (WxDxH), weighs 3.5 kg, has a screen size of 15 inches, and is rated at 100~240 V AC-12 V DC. Subject article is used as a point of sale display to show customers their transactions.



5 REASONS FOR CLASSIFICATION

Heading 85.28 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, monitors and projectors, not incorporating television reception apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, monitors capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71. These monitors are distinguishable from other types of monitors and from television receivers. The monitors of this group may be characterized by the following features: (1) They do not incorporate a channel selector or video tuner; (2) They are fitted with connectors characteristic of data processing system (e.g., VGA connectors, among others); (3) The viewable image of these monitors does not generally exceed 76 cm (30 inches); among others.

In view thereof, subject article is classified under AHTN 2017 subheading 8528.52.00A 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”.

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
MARILOU P. MENDOZA
 Chairperson



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REPUBLIC OF THE PHILIPPINES

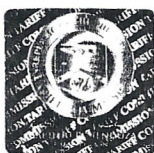

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2017 AHTN CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20 MFN – Zero ATIGA – Zero		17-279
		3	DATE ISSUED
			SEP 14 2017

4	DESCRIPTION OF GOOD
	“TIAZILIN”
	Based on the product specification and certificate of formula submitted, subject article is a feed premix antibiotic in the form of pale yellow powder containing tiamulin hydrogen fumarate and corn starch as carrier. It is formulated to prevent and treat bacterial infections and respiratory diseases for swine and poultry. Subject article is packed in 25 kg bags and administered by mixing the powder to the swine or poultry feeds at a rate of 0.2 to 2.0 kg per ton of feeds.

5	REASONS FOR CLASSIFICATION
	<p>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 the heading includes, among others, 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, among others, 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 AHTN 2017 subheading 2309.90.20 with a Most Favoured Nation (MFN) rate of duty of zero and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.</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 17-00364</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 3214.90.00 MFN – 5% ad valorem ATIGA – Zero		17- 294
		3	DATE ISSUED
			SEP 14 2017

4 DESCRIPTION OF GOOD

“GYPROC® PROCOTE”

Based on the safety data sheet, product brochure, and process flow diagram submitted, subject article is a gypsum-based undercoat plaster in the form of off-white powder. It is composed of calcium sulphate hemihydrate (gypsum), calcium carbonate, expanded perlite, cellulose ether, and modified starch. Packed in 20 kg polypropylene bags, it is mixed with water to make a plaster mortar and applied to level an uneven wall or ceiling surface. Subject article provides a crack-free finish with adhesive and heat insulation properties.

5 REASONS FOR CLASSIFICATION

Heading 32.14 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, non-refractory surfacing preparations for façades, indoor walls, floors, ceilings or the like. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the products of this heading are preparations of widely differing composition which are essentially characterised by the uses to which they are put. These preparations are usually put up in a more or less pasty form and in general they harden or cure after application. However, some are in solid or powder forms which are made pasty at the time of use by heating (e.g., by melting) or by addition of a liquid (e.g., water). The products of this heading are usually applied with a caulking gun, a spatula, a trowel, a plasterer’s float or similar tools. It further state that non-refractory surfacing preparations are used on façades, indoor walls, floors and ceilings, swimming pool walls and floors, etc., to make them waterproof and improve their appearance. Generally they remain visible as the final surfacing. This group includes, among others, powdered preparations consisting of equal parts of plaster and sand with plasticisers.

In view thereof, subject article is classified under AHTN 2017 subheading 3214.90.00, 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”.

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
MARILOU P. MENDOZA
Chairperson



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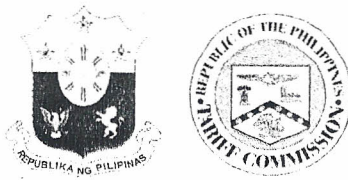
REPUBLIC OF THE PHILIPPINES

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

1	2017 AHTN CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8437.10.30 MFN – 5% ad valorem ATIGA – Zero		17-326
		3	DATE ISSUED
			SEP 13 2017.

4	DESCRIPTION OF GOOD		
	“7.5 TPH RICE SEED CLEANING LINE”		
	<p>Based on the technical specifications and plant layout submitted, subject article is an electrically-operated industrial plant for cleaning, sorting, and treating rice seeds. The component machines, parts and accessories, imported ready for assembly, are as follows:</p>		
	Machine Name	Function	Quantity
	I. Petkus U15 Fine Cleaner	Remove unwanted materials from seeds (e.g., debris, other types of seeds, etc.)	1
	II. Petkus G40 Gravity Table	Remove empty husk and seeds that are insect-damaged or immature.	1
	III. Petkus CT 10 Continuous Seed Treater	Applies a uniform layer of a chemical mixture (e.g., pesticides, fungicides, etc.) to prevent and protect seeds from further damage.	1
	IV. Parts and Accessories		
	Petkus BE180 Bucket Elevator	Means of transporting seed from one machine/process to another	5
	Dust hood	9000 m ³ /hr capacity for Petkus G40 Gravity Table	1
	Vibrating conveyor for intake	For Petkus G40 Gravity Table intake	1
	Vibrating conveyor for heavy materials outlet	For Petkus G40 Gravity Table outlet	1
	Petkus MB 300 Trough Belt Conveyor	7.8 m conveyor for middling return of Petkus G40 Gravity Table and Paddy Separator	1
	Two-way valve for colour sorter bypass with remote control	For Colour Sorter and Petkus CT 10 Continuous Seed Treater bypass	2
	Chemical mixing tank with impeller mixer	200 litre for Petkus CT 10 Continuous Seed Treater	1
	Petkus Chemical Dust Exhaust Filter	For chemical dust collection from Petkus CT 10 Continuous Seed Treater	1
	Petkus PB 400	Pendulum Elevator from Petkus CT 10 Continuous Seed Treater to the Seed Packing bin (silo)	1
	Vibrating inlet chute	For Pendulum Elevator	1
	High and low sensor for bins	Bin sensors for Petkus U15 Fine Cleaner, Petkus G40 Gravity Table, Petkus CT 10 Continuous Seed Treater and Packing Station	8
	High and low sensor for colour sorter infeed bin	Bin sensors for Colour Sorter	6

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

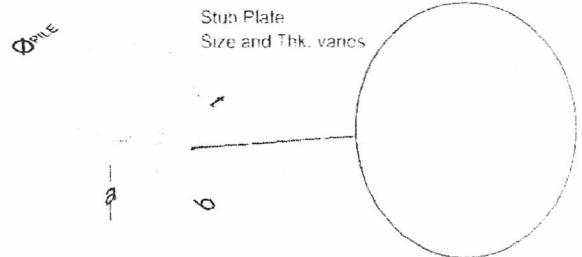
1	2017 AHTN CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 7326.90.99 MFN - 15% ad valorem PJEPA - 3% ad valorem AJCEPA - 3% ad valorem		17-338
		3	DATE ISSUED
			SEP 18 2017

4 DESCRIPTION OF GOOD

“STUB PLATE FOR NS ECO-PILE™”

Based on the brochure and technical information submitted, subject article is a curved plate made from stamping carbon steel plate conforming to JIS (Japan International Standard) SS400/SM490A. Being a component in the fabrication of NS Eco-Pile™, it is installed outside the pipe (at specified depth from the pipe head) and works as a holder to lock the pipe when mounted to the machine adaptor. It has the following specifications:

Pile Diameter (mm)	a x b (mm)	t (mm)	Grade
114.3	80 x 16	16	SS400
139.8	100 x 16	16	
165.2, 190.7	80 x 32	19	
216.3	100 x 32	19	
267.4	90 x 50	22	SM490A
318.5	80 x 80	22	
355.6	100 x 100	22	
406.4	125 x 125	22	



5 REASONS FOR CLASSIFICATION

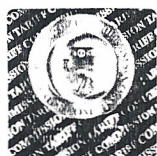
Heading 73.26 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers other articles of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all iron or steel articles obtained by forging or punching, by cutting or stamping or by other processes 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.

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.

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
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	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3004.90.89 MFN – Zero		17- 366
		3	DATE ISSUED
			SEP 14 2017

4 DESCRIPTION OF GOOD

“SINEMET® (LEVODOPA + CARBIDOPA)”

Based on the technical brochure and certificate of product registration from the Food and Drug Administration (FDA) submitted, subject article is an antiparkinson medicament in tablet form, containing levodopa and carbidopa (as monohydrate). Packed in white opaque high density polyethylene (HDPE) bottles with polypropylene closure, containing 100 tablets, subject article is indicated for the treatment of Parkinson’s disease and syndrome.

5 REASONS FOR CLASSIFICATION

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 (for example, re-distilled water, in ampoules of 1.25 to 10 cm³, for use either for the direct treatment of certain diseases, e.g., alcoholism, diabetic coma or as a solvent for the preparation of injectible medicinal solutions), 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.

In view thereof, subject article is classified under AHTN 2017 subheading 3004.90.89, 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
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	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3004.20.10 MFN - 5% ad valorem		17-371
		3	DATE ISSUED
			SEP 18 2017

4	DESCRIPTION OF GOOD
	“QUADRIDERM™ CREAM”
	Based on the product literature and certificate of product registration from the Food and Drug Administration (FDA) submitted, subject article is an anti-inflammatory, antipruritic, antibacterial, and antifungal prescription drug, in cream form, containing betamethasone, gentamicin, tolnaftate, and clioquinol. Subject article is indicated for the relief of the inflammatory manifestations of corticosteroid responsive dermatoses when complicated by secondary infection. It is packed in collapsible aluminium tubes of 5 g (gram), 10 g, and 15 g.

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, among others, in packings for retail sale for therapeutic or prophylactic use. This refers to products (for example, sodium bicarbonate and tamarind powder) which, because of their packing and, in particular, the presence of appropriate indications (statement of disease or condition for which they are to be used, method of use or application, statement of dose, etc.) are clearly intended for sale directly to users (private persons, hospitals, etc.) without repacking, for the above purposes.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3004.20.10, 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>
	 

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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 2309.90.20 MFN – Zero		17- 375
		3	DATE ISSUED
			SEP 14 2017

4 DESCRIPTION OF GOOD

“BROILER ADVANTAGE”

Based on the certificate of product registration from the Bureau of Animal Industry (BAI), product specifications, product label, certificate of formulation, and manufacturing process flowchart submitted, subject article is a performance enhancer feed supplement containing 15% crude protein, in the form of free-flowing brown powder. It is composed of processed grain by-products, calcium carbonate, dried brewer's yeast, and dried *Aspergillus niger* fermentation extract. Available in 25 kg bags, subject article is added to broiler feeds, at a rate of one (1) kg per tonne of complete feed, to help improve overall feed efficiency.

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
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	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20 MFN – Zero		17- 379
		3	DATE ISSUED
			SEP 14 2017

4 DESCRIPTION OF GOOD

“STARTER ADVANTAGE”

Based on the certificate of product registration from the Bureau of Animal Industry (BAI), product specifications, product label, certificate of formulation, and manufacturing process flowchart submitted, subject article is a performance enhancer feed supplement containing 18% crude protein, in the form of free-flowing brown powder. It is composed of processed grain by-products, calcium carbonate, brewer’s dried yeast, and dried *Aspergillus niger* fermentation extract. Available in 25 kg bags, subject article is added to broiler feeds, at a rate of one (1) kg per tonne of complete feed, to help improve gut health, immunity, and overall feed efficiency.

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
MARILOU P. MENDOZA
Chairperson



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

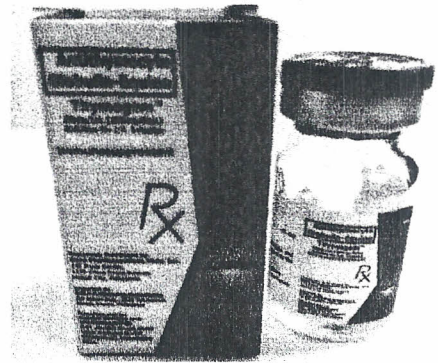
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3002.12.10 MFN - 1% ad valorem AIFTA - 1% ad valorem		17-395
		3	DATE ISSUED
			SEP 14 2017

4 DESCRIPTION OF GOOD

“THYMOGAM™ (ANTITHYMOCYTE IMMUNOGLOBULIN (ATG) (EQUINE))”

Based on the product catalog, medical insert, certificate of product registration from the Food and Drug Administration (FDA), photograph of packaging, and sample submitted, subject article is an immunosuppressant drug, i.e., a sterile, antithymocyte globulin in the form of transparent to slightly opalescent colourless to pale yellow aqueous solution for intravenous infusion. It is obtained by processing hyperimmune serum of horses immunized with human thymocytes. It is packed in 5 ml vials containing 250 mg antithymocyte globulin (equine), water for injection, glycine as stabilizer, and sodium chloride as excipient. It is used to treat acute rejection episodes in patients who have undergone organ or tissue transplantation. It is also indicated for the treatment of aplastic anemia in patients ineligible for bone marrow transplantation. Subject article is to be diluted before use in dextrose, sodium chloride injection, and sodium chloride.



5 REASONS FOR CLASSIFICATION

Heading 30.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes. The pertinent Harmonized System (HS) Explanatory Notes (EN) covers products including, among others, antisera and other blood fractions, whether or not modified or obtained by means of biotechnological processes. The heading covers, *inter alia*, products derived from blood (including vascular endothelial cells): “normal” sera, human normal immunoglobulin, blood fractions and truncated variants (parts) thereof with enzymatic properties/activity, plasma, thrombin, fibrinogen, fibrin and other blood coagulation factors, thrombomodulin, blood globulins, serum globulins, and haemoglobin.

In view thereof, subject article is classified under AHTN 2017 subheading 3002.12.10, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and ASEAN-India Free Trade Area (AIFTA) rate of duty of 1% ad valorem, subject to submission of Certificate of Origin (CO) Form “AI”.

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
MARILOU P. MENDOZA
Chairperson



17-00369

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REPUBLIC OF THE PHILIPPINES

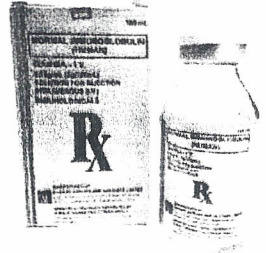
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

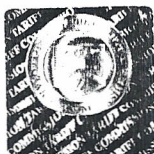
Pursuant to Section 1100 of RA 10863(CMTA)

1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3002.12.10 MFN - 1 % ad valorem AIFTA - 1% ad valorem		17-396
		3	DATE ISSUED
			SEP 15 2017

4	DESCRIPTION OF GOOD
	<p>“GAMMA I.V.™ (HUMAN NORMAL IMMUNOGLOBULIN (IGIV))”</p> <p>Based on the product composition, product insert, certificate of product registration from the Food and Drug Administration (FDA), product photo, and sample submitted, subject article is a human normal immunoglobulin intended for intravenous administration. It is a sterile 4.5% - 5.5% solution of human protein in 9-11% maltose with no preservatives added. Each ml contains approximately 50 mg protein, not less than 98% of which has the electrophoretic mobility of gammaglobulin. Available in 10 ml, 50 ml and 100 ml bottles, it is indicated for the treatment of primary immunodeficiency conditions in which severe impairment of antibody forming capacity has been shown, such as primary immunodeficiency (PID), Kawasaki syndrome, and bone marrow transplantation, among others.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 30.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers among others, antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, products derived from blood (including vascular endothelial cells): “normal” sera, human normal immunoglobulin, blood fractions and truncated variants (parts) thereof with enzymatic properties/activity, plasma, thrombin, fibrinogen, fibrin and other blood coagulation factors, thrombomodulin, blood globulins, serum globulins, and haemoglobin. In addition, antisera are obtained from the blood of humans or of animals which are immune or have been immunised against diseases or ailments, whether these are caused by pathogenic bacteria and viruses, toxins or allergic phenomena, etc. Antisera are used against diphtheria, dysentery, gangrene, meningitis, pneumonia, tetanus, staphylococcal or streptococcal infections, snake bite, vegetable poisoning, allergic diseases, etc. Antisera are also used for diagnostic purposes, including in vitro tests. Specific immunoglobulins are purified preparations of antisera.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3002.12.10 with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and ASEAN-India Free Trade Area (AIFTA) rate of duty of 1% ad valorem, subject to submission of Certificate of Origin (CO) Form “AI”.</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>



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REPUBLIC OF THE PHILIPPINES

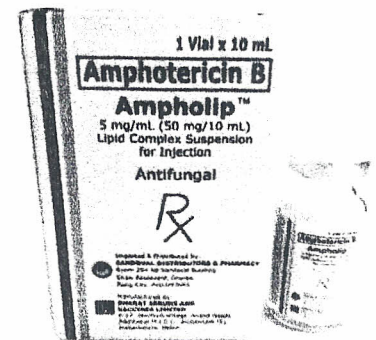
TARIFF COMMISSION

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 3004.20.99 MFN - 5% ad valorem AIFTA - 2% ad valorem		17-397
		3	DATE ISSUED
			SEP 14 2017

4	DESCRIPTION OF GOOD
	<p>“AMPHOLIP (AMPHOTERICIN B) 50 mg/10ml”</p> <p>Based on the product catalog, medical insert, certificate of product registration from the Food and Drug Administration (FDA), photograph of packaging, and sample submitted, subject article is a sterile, pyrogen-free suspension of Amphotericin B (a polyene macrolide antifungal antibiotic obtained from a strain of <i>Streptomyces nodosus</i>) for intravenous infusion. It is yellow and opaque in appearance containing, per ml of suspension, 5 mg Amphotericin B as the active ingredient. Packed in USP Type 1 borosilicate glass, it is used in the treatment of severe systemic fungal infections, including aspergillosis, blastomycosis, candidiasis, coccidioidomycosis, cryptococcosis, histoplasmosis, mucormycosis, paracoccidioidomycosis, and sporotrichosis, fungal endocarditis, meningitis, peritonitis or severe respiratory tract infections. Subject article is to be mixed with 5% dextrose injection and administered as a 1mg/ml infusion mixture.</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, among others, 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 3004.20.99 with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem and ASEAN-India Free Trade Area (AIFTA) rate of duty of 2% ad valorem, subject to submission of Certificate of Origin (CO) Form “AI”.</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>

FOR THE COMMISSION

MariLou P. Mendoza
MARILOU P. MENDOZA
 Chairperson



17-00370



REPUBLIC OF THE PHILIPPINES

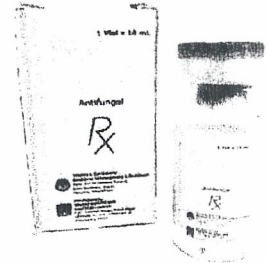
TARIFF COMMISSION



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 3004.20.99		17-398
	MFN - 5 % ad valorem	3	DATE ISSUED
	AIFTA - 2% ad valorem		SEP 18 2017

4	DESCRIPTION OF GOOD
	“AMPHOTRET™ 50mg LYOPHILIZED POWDER FOR INJECTION (I.V.)”
	<p>Based on the duly certified complete product composition, technical catalogue, certificate of product registration from the Food and Drug Administration (FDA), product photo, and sample submitted, subject article is a freeze-dried preparation of Amphotericin B (a polyene macrolide antifungal antibiotic obtained from a strain of <i>Streptomyces nodosus</i>) for intravenous injection. It is a yellow-colored cake containing 50 mg Amphotericin B which is required to be reconstituted with sterile water before administration/ injection. Available in 10 ml glass vials, subject article is to be administered primarily to patients with progressive, potentially life-threatening fungal infections caused by <i>Candida</i> spp., <i>Aspergillus</i> spp., <i>Cryptococcus neoformans</i>, <i>Mucor</i> spp., <i>Rhodotorula</i> spp., <i>Absidia</i> spp., and <i>Blastomyces dermatitidis</i>.</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 and 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, among others, 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 3004.20.99 with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem and ASEAN-India Free Trade Area (AIFTA) rate of duty of 2% ad valorem, subject to submission of Certificate of Origin (CO) Form “AI”.</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 17-00376</p>

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

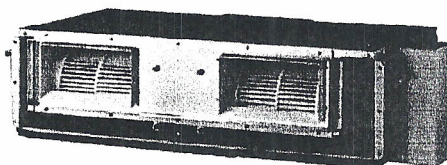
1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY
<p>AHTN 8415.90.19 MFN - 10% ad valorem AKFTA - Zero</p>	

2	TCC (AR) NO.
17-402	
3	DATE ISSUED
SEP. 15 2017	

4	DESCRIPTION OF GOOD
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“LG MULTI-V CEILING-CONCEALED TYPE INDOOR UNITS”

Based on the product specifications submitted, subject articles are fan coil/indoor units of “split-system” air conditioning machines. The units house the fan motor, fan, evaporator, and the temperature sensor. These are to be connected through electrical wiring and tubing to the outdoor units containing the compressor, expansion valve, and other components of the condensing units. Designed to be mounted hidden in ceilings, the units distribute air through ducts, and have the following specifications:



Model	Capacity (kW)		Power supply (ØV/Hz)	Airflow rate (H/M/L) (m ³ /min)	Dimension (WxHxD) (mm)
	Cooling	Heating			
ARNU07GBHA4	2.2	2.5	1/220~240/50	8.5/7.5/6.0	882 x 260 x 450
ARNU09GBHA4	2.8	3.2		10.0/8.5/7.5	
ARNU12GBHA4	3.6	4.0		12.0/10.0/8.5	
ARNU15GBHA4	4.5	5.0		13.5/12.0/8.5	
ARNU18GBHA4	5.6	6.3		15.5/13.5/12.4	
ARNU24GBHA4	7.1	8.0		18.3/16.9/15.5	
ARNU28GBGA4	8.2	9.2		19.8/17.6/15.7	1,182 x 298 x 450
ARNU36GBGA4	10.6	11.9		32.3/29.0/25.3	
ARNU42GBGA4	12.3	13.8		34.5/32.3/30.7	
ARNU48GBRA4	14.1	15.9		34.6/31.8/27.9	
ARNU54GBRA4	15.8	18.0	51.0/44.8/40.6	1,230 x 380 x 590	