

2017\_10-046



Republic of the Philippines  
Department of Finance  
**BUREAU OF CUSTOMS**

23 October 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 on **October 10, 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
17-344	"NSENGI® UBB™ (UNBONDED BRACE)"	7308.90.20	MFN – 3% Ad Valorem AJCEPA– Zero* PJEPA – Zero*
17-360	"TC BOLT (M20, M30)"	7318.15.90	MFN – 10% Ad Valorem AJCEPA– 2% Ad Valorem* PJEPA – 2% Ad Valorem*
17-363	"TOKAI PROFILE HT (SOLID PNEUMATIC TIRE)"	4012.90.14	MFN – 10% Ad Valorem ATIGA – Zero*
17-373	"ALLTECH® LAYER ADVANTAGE"	2309.90.20	MFN – Zero
17-377	"ALLTECH® BREEDER ADVANTAGE"	2309.90.20	MFN – Zero
17-390	"LOCH SHIEL PIRATE COVE SINGLE MALT SCOTCH WHISKY"	2208.30.00	MFN – 15% Ad Valorem
17-400	"HEAVY DUTY STUD WELDING SYSTEM (MODEL: IWT LYNX4 QUICKSHOT)"	8515.29.00	MFN – Zero
17-426	"POSTECH POINT-OF-SALE (POS) CASH DRAWER, MODEL: PT-CD-200II"	8303.00.00	MFN – 15% Ad Valorem ACFTA – Zero*
17-431	"POSTECH BARCODE SCANNER, MODEL PT-BS-4600"	8471.90.10	MFN – Zero ACFTA – Zero*
17-438	"ADEK M"	3004.50.21	MFN – 5% Ad Valorem ATIGA – Zero*
17-439	"GALVANIZED STEEL STRIP"	7212.30.19	MFN –10% Ad Valorem
17-457	PLASMOZAG"	3004.60.90	MFN – 5% Ad Valorem ATIGA – 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



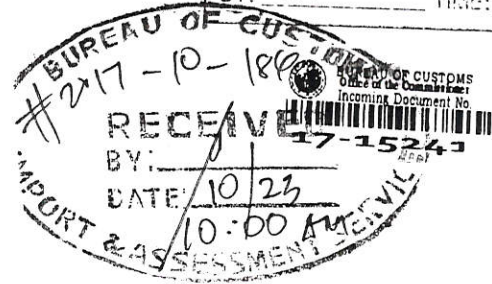
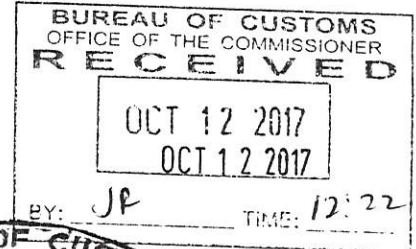
REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

Time: 1/0

11 October 2017

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



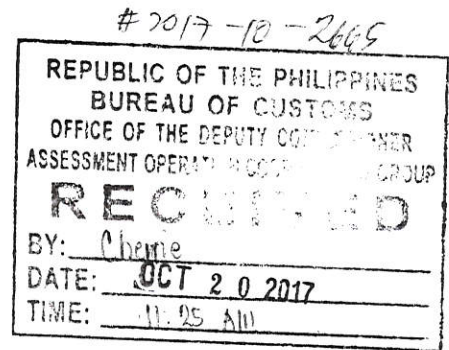
Dear Commissioner Lapeña:

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. 17-344, 17-360, 17-363, 17-373, 17-377, 17-390, 17-400, 17-426, 17-431, 17-439, 17-438, and 17-457, together with their respective brochures/technical literature, issued on 10 October 2017.

Thank you.

Very truly yours,

*MariLou P. Mendoza*  
MARILOU P. MENDOZA  
Chairperson



Encl: As stated.

cc: The Secretary  
Department of Finance  
Manila



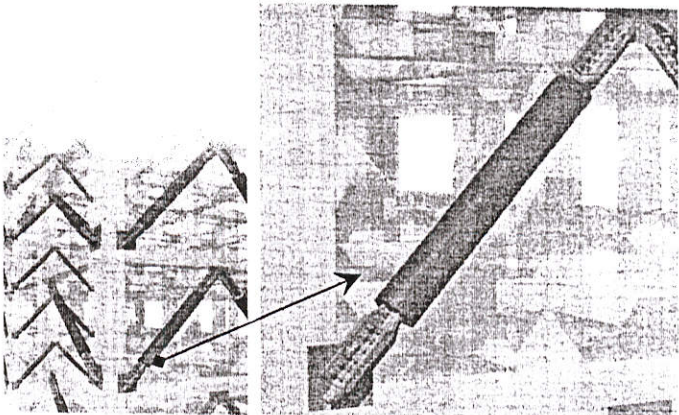
REPUBLIC OF THE PHILIPPINES




## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 7308.90.20</b> <b>MFN – 3% ad valorem</b> <b>AJCEPA – Zero</b> <b>PJEPA – Zero</b>		<b>17-344</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>OCT 10 2017</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“NSENGI® UBB™ (UNBONDED BRACE)”</b>  <p>Based on the brochure submitted, subject article is a structural brace element consisting of a steel core plate which is restrained by mortar and steel tube. It is also known as Buckling Restrained Brace (BRB) for use in building structures to absorb significant amounts of energy during cyclic loadings, such as an earthquake event, to minimize the damage and horizontal deformation of a structure.</p>
	

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 73.08 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers structures and parts of structures, of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers complete or incomplete metal structures, as well as parts of structures. For the purpose of this heading, these structures are characterised by the fact that once they are put in position, they generally remain in that position. They are usually made up from bars, rods, tubes, angles, shapes, sections, sheets, plates, wide flats including so-called universal plates, hoop, strip, forgings or castings, by riveting, bolting, welding, etc.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 7308.90.20 with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem, and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) and Philippines-Japan Economic Partnership Agreement (PJEPA) rates of duty of zero, 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></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	  <p>Republic of the Philippines TARIFF COMMISSION 17-00424</p>



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY</b>
	<p style="text-align: center;"><b>AHTN 7318.15.90</b>  <b>MFN – 10% ad valorem</b>  <b>PJEPA – 2% ad valorem</b>  <b>AJCEPA – 2% ad valorem</b></p>

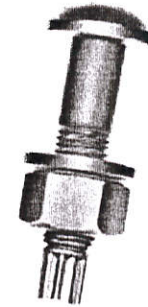
<b>2</b>	<b>TCC (AR) NO.</b>
	<b>17-360</b>
<b>3</b>	<b>DATE ISSUED</b>
	<b>OCT 10 2017</b>

**4 DESCRIPTION OF GOOD**

**“TC BOLT (M20, M30)”**

Based on the technical specifications submitted, subject article is a tension control (TC) steel bolt presented together with hexagonal nut and plane washer. The bolt head is domed and is not designed to be driven while the body consists of the shank, thread, notch and spline (bolt tip). Completion of bolt fastening is confirmed by the shearing off of the notched end of the bolt. These have the following specifications.

Nominal Size		M20	M30
<b>Bolt</b>	Grade	S10T	S10T
	Diameter (mm)	20	30
	Length (mm)	40	60
<b>Nut</b>	Grade	F10	F10
	Diameter (mm)	20	30
<b>Washer</b>	Grade	F35	F35
	Inside Diameter (mm)	21	31
	Outside Diameter (mm)	40	60



**5 REASONS FOR CLASSIFICATION**

Heading 73.18 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 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 (EN) state that bolts and nuts, screw studs and other screws for metal, whether or not threaded or tapped, screws for wood and coach-screws are threaded and are used to assemble or fasten goods so that they can readily be disassembled without damage. Bolts and screws for metal are cylindrical in shape, with a close and only slightly inclined thread. A bolt is designed to engage in a nut, whereas screws for metal are more usually screwed into a hole tapped in the material to be fastened and are therefore generally threaded throughout their length whereas bolts usually have a part of the shank unthreaded. The heading includes all types of fastening bolts and metal screws regardless of shape and use. Nuts are metal pieces designed to hold the corresponding bolts in place. The heading includes wing nuts, butterfly nuts, etc. Washers are usually small, thin discs with a hole in the centre; they are placed between the nut and one of the parts to be fixed to protect the latter. They may be plain, cut, split, curved, cone shaped, etc.



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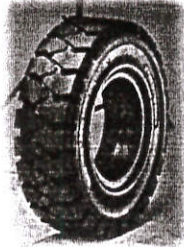
REPUBLIC OF THE PHILIPPINES



## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

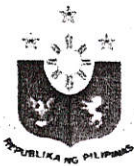
1	<b>AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
<b>AHTN 4012.90.14</b> <b>MFN – 10% ad valorem</b> <b>ATIGA – Zero</b>		<b>17-363</b>	
		3	<b>DATE ISSUED</b>
		<b>OCT 10 2017</b>	

4	<b>DESCRIPTION OF GOOD</b>														
<b>“TOKAI PROFILE HT (SOLID PNEUMATIC TIRE)”</b>															
<p>Based on the brochure and technical information submitted, subject article is a type of solid tire made of rubber. Aside from being puncture proof, it consists of a three-layer compound that provides abrasive strength, tear resistance, shock absorption, and stability, among others. Subject article is designed to be used on forklifts, port equipment or ground support equipment, and has the following specifications:</p>															
<table border="1"> <tr> <td><b>Tire Size (inches) (width – rim diameter)</b></td> <td>5.00 – 8</td> </tr> <tr> <td><b>Rim Size (inches) (width – diameter)</b></td> <td>3.00 – 8</td> </tr> <tr> <td><b>Dimensions (mm)</b></td> <td><b>Width</b></td> </tr> <tr> <td></td> <td><b>Outside Diameter</b></td> </tr> <tr> <td><b>Weight (kg)</b></td> <td>15.60</td> </tr> <tr> <td><b>Load Capacity (kg)</b></td> <td><b>Load Wheel</b></td> </tr> <tr> <td></td> <td><b>Steering Wheel</b></td> </tr> </table>		<b>Tire Size (inches) (width – rim diameter)</b>	5.00 – 8	<b>Rim Size (inches) (width – diameter)</b>	3.00 – 8	<b>Dimensions (mm)</b>	<b>Width</b>		<b>Outside Diameter</b>	<b>Weight (kg)</b>	15.60	<b>Load Capacity (kg)</b>	<b>Load Wheel</b>		<b>Steering Wheel</b>
<b>Tire Size (inches) (width – rim diameter)</b>	5.00 – 8														
<b>Rim Size (inches) (width – diameter)</b>	3.00 – 8														
<b>Dimensions (mm)</b>	<b>Width</b>														
	<b>Outside Diameter</b>														
<b>Weight (kg)</b>	15.60														
<b>Load Capacity (kg)</b>	<b>Load Wheel</b>														
	<b>Steering Wheel</b>														
															

5	<b>REASONS FOR CLASSIFICATION</b>
<p>Heading 40.12 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, solid or cushion tyres, tyre treads and tyre flaps, of rubber. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that solid tyres are used, for example, on wheeled toys and mobile articles of furniture.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 4012.90.14, 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> <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><b>MARILOU P. MENDOZA</b> Chairperson</p>	
  <p>Republic of the Philippines TARIFF COMMISSION 17-00425</p>	



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REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2309.90.20 MFN – Zero		17-373
		<b>3</b>	<b>DATE ISSUED</b>
			OCT 10 2017

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“ALLTECH® LAYER ADVANTAGE”</b>
	<p>Based on the product label, product specifications, safety data sheet, product registration from the Bureau of Animal Industry (BAI), and process flow submitted, subject article is a feed premix in powder form containing processed grain by-products, dried brewer's yeast, dicalcium phosphate, selenium yeast, zinc proteinate, <i>Saccharomyces cerevisiae</i> yeast culture, manganese proteinate, copper proteinate, and dried <i>Aspergillus niger</i> fermentation extract. It provides protein and minerals for poultry layer's diet to help improve egg production and overall feed efficiency. Available in 25 kg bags, subject article is added to feeds at a rate of 1.0 kg per tonne of complete feed.</p>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>

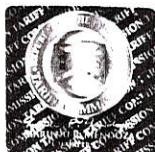
Heading 23.09 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, among others, preparations for supplementing (balancing) farm-produced feed (feed supplements). 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.

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



17-00423



REPUBLIC OF THE PHILIPPINES

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

<b>1</b>	<b>AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2309.90.20 MFN – Zero		17-377
		<b>3</b>	<b>DATE ISSUED</b>
			<b>OCT 10 2017</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“ALLTECH® BREEDER ADVANTAGE”</b>
	<p>Based on the product label, product specifications, safety data sheet, method of manufacture, and registration certificate from the Bureau of Animal Industry (BAI) submitted, subject article is a feed premix in the form of free-flowing brown powder containing dried brewer's yeast, selenium yeast, zinc proteinate, and dried <i>Aspergillus niger</i> fermentation extract. It is used as feed supplement for poultry breeder diets to help improve overall feed efficiency. Packed in 25 kg bags, subject article is added to feeds at a rate of 1.0 kg per tonne of complete feed.</p>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<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 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.</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.</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><b>MARILOU P. MENDOZA</b> Chairperson</p>
	<p>17-00426</p>









REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2208.30.00 MFN – 15% ad valorem		17-390
		<b>3</b>	<b>DATE ISSUED</b>
			<b>OCT 10 2017</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p style="text-align: center;"><b>“LOCH SHIEL PIRATE COVE SINGLE MALT SCOTCH WHISKY”</b></p> <p>Based on the product label, certificate of process and combination, and certificate of analysis submitted, subject article is a malt Scotch whisky. The malt whisky is made from distilled mash of malted barley, saccharified by the indigenous diastases and fermented by action of yeast. Subject article has an alcoholic strength of 40% by volume and packaged in 700 ml bottles.</p> <div style="text-align: right;">  </div>
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 22.08 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, spirits, liqueurs and other spirituous beverages. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that in addition to undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol, the heading includes, <i>inter alia</i>, whiskies and other spirits obtained by distilling fermented mash of cereal grains (barley, oats, rye, wheat, corn, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2208.30.00, with a Most Favoured Nation (MFN) rate of duty of 15% 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>  <b>MARILOU P. MENDOZA</b> Chairperson
	 





REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

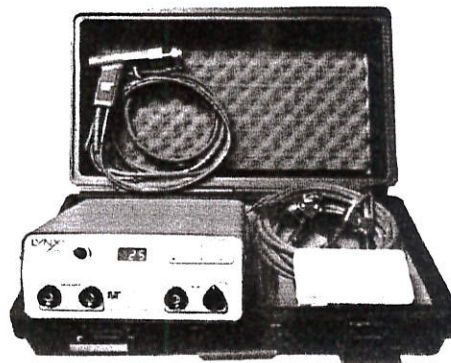
## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8515.29.00</b> <b>MFN - Zero</b>		<b>17-400</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>OCT 10 2017</b>

**4 DESCRIPTION OF GOOD****“HEAVY DUTY STUD WELDING SYSTEM (MODEL: IWT LYNX4 QUICKSHOT)”**

Based on the product description and operating instructions submitted, subject article is a portable, capacitor-discharge (CD)-type welding system, used for welding stud pins and other fastening elements onto a work piece. It consists of the welding machine, welding gun, two (2) ground cables, carrying case, collets, and changing tools. Subject article uses the abrupt discharge of a capacitor bank to generate an electric arc across the stud (material to be welded) and the parent material (material the stud is to be welded to). Due to the high welding current, the tip of the stud disintegrates and an arc is established. The arc melts the interface surfaces, and the spring pressure of the gun, combined with the velocity of the gun spindle movement, pushes the stud into the parent material to complete the weld.

**5 REASONS FOR CLASSIFICATION**

Heading 85.15 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, soldering, brazing or welding machines and apparatus. This group covers certain soldering, brazing or welding machines and apparatus, whether portable or fixed. Welding operations may be performed manually or be fully or partly automatic. These includes, among others, machines and apparatus for resistance welding of metal. The heat required for forming welded joints is produced by the resistance to the flow of an electric current through the parts to be joined (Joule heat). During welding the parts are held together under pressure and fluxes or filler metals are not used. These machines are of many kinds varying according to the type of article to be welded. They include, for example, single-spot welding machines comprising guns with or without built-in power sources.

In view thereof, subject article is classified under AHTN 2017 subheading 8515.29.00, 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





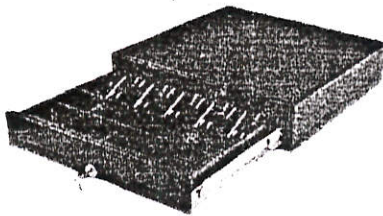
REPUBLIC OF THE PHILIPPINES



## 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	AHTN 8303.00.00 MFN - 15% ad valorem ACFTA - Zero	2	TCC (AR) NO.
				17-426
			3	DATE ISSUED
			OCT 10 2017	

4	DESCRIPTION OF GOOD								
<p align="center"><b>“POSTECH POINT-OF-SALE (POS) CASH DRAWER, MODEL: PT-CD-200II”</b></p> <p>Based on the technical brochure submitted, subject article is a cash drawer consisting of cold-rolled steel housing, shatter-resistant plastic cash tray with bill holder, removable coin tray, 3-position lock, micro switch, and cable, and is compatible with the Epson standard Registered Jack 11/12 (RJ11/RJ12) connector. It operates using a 3-position lock with four (4) functions (locked open/closed, manual open, electronically driven) and with micro switch. Subject article is used as storage for checks, cash, coins, stamps, and other valuable items, providing security and organization in the user's POS (point-of-sale) system and has the following specifications:</p> <table border="1" data-bbox="144 1048 862 1198"> <tr> <td>Dimensions (mm) (WxDxH)</td> <td>410 x 420 x 100</td> </tr> <tr> <td>Net Weight (kg)</td> <td>8.2</td> </tr> <tr> <td>Voltage (V)</td> <td>6/ 9/ 12/ 24</td> </tr> <tr> <td>Cable Length (cm)</td> <td>100</td> </tr> </table> 		Dimensions (mm) (WxDxH)	410 x 420 x 100	Net Weight (kg)	8.2	Voltage (V)	6/ 9/ 12/ 24	Cable Length (cm)	100
Dimensions (mm) (WxDxH)	410 x 420 x 100								
Net Weight (kg)	8.2								
Voltage (V)	6/ 9/ 12/ 24								
Cable Length (cm)	100								

5	REASONS FOR CLASSIFICATION
<p>Heading 83.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading also includes metal cash or deed boxes (with or without internal compartments). These are portable boxes (incorporating a key-operated or a combination lock), sometimes with double walls, which by virtue of their design, constituent material, etc., offer reasonable protection against theft and fire.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8303.00.00, with a Most Favoured Nation (MFN) rate of duty of 15% 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>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 align="right">FOR THE COMMISSION</p> <p align="right"><i>MariLou P. Mendoza</i></p> <p align="right"><b>MARILOU P. MENDOZA</b> Chairperson</p>  	





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b> <b>AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY</b>  <b>AHTN 8471.90.10</b> <b>MFN - Zero</b> <b>ACFTA - Zero</b>	<b>2</b> <b>TCC (AR) NO.</b> <b>17-431</b>
	<b>3</b> <b>DATE ISSUED</b> <b>OCT 10 2017</b>

**4**    **DESCRIPTION OF GOOD**

**“POSTECH BARCODE SCANNER, MODEL PT-BS-4600”**

Based on the product specifications submitted, subject article is a 2D (two-dimensional) imaging barcode scanner, that reads both 1D (one-dimensional) and 2D barcodes, and captures barcodes on electronic screens (such as mobile phones), e-coupons, and e-tickets. It is available in black, white or yellow color. It has the following specifications:



PARAMETER	SPECIFICATION
Size (L x W x H)	165 mm x 70 mm x 101 mm
Interface	USB/RS232
Input Voltage	4~5.5 V DC
Operating Power	2 W; 400 mA@5 V

Subject article is used in the aviation, railway transportation, banking, securities, electronic ticketing, logistics, and other industries.

**5**    **REASONS FOR CLASSIFICATION**

Heading 84.71 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) states that this heading includes, among others, optical readers. These do not require the use of special ink. The characters are read directly by a series of photoelectric cells and translated on the binary code principle. This group also includes bar code readers. These machines generally use photosensitive semiconductor devices, e.g., laser diodes, and are used as input units in conjunction with an automatic data processing machine, or with other machines, e.g., cash registers. They are designed for working in the hand, for placing on a table or for fixing to a machine.

In view thereof, subject article is classified under AHTN 2017 subheading 8471.90.10, 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.

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







REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

### ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3004.50.21</b> <b>MFN - 5% ad valorem</b> <b>ATIGA - Zero</b>		17-438
		<b>3</b>	<b>DATE ISSUED</b>
			<b>OCT 10 2017</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
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**“ADEK M”**

Based on the certificate of product registration from the Bureau of Animal Industry (BAI), product catalog, and product specifications submitted, subject article is a multivitamin for poultry and swine, in liquid form, consisting of vitamins A, D<sub>3</sub>, E, K<sub>3</sub>, B<sub>1</sub>, B<sub>2</sub>, B<sub>6</sub>, B<sub>12</sub>, and C, pantothenic acid, niacin, folic acid, lysine, biotin, DL-methionine, and excipients. It is to be diluted in water before administration at a rate of 1-2 ml in 1 liter of drinking water and to be consumed within 24 hours. Packed in one (1) liter plastic bottles, subject article is indicated for the prevention and treatment of vitamin deficiencies in poultry and swine.

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
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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.

In view thereof, subject article is classified under AHTN 2017 subheading 3004.50.21, 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**  
 Chairperson





REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION**  
**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 7212.30.19 MFN - 10% ad valorem		17-439
		<b>3</b>	<b>DATE ISSUED</b>
			<b>OCT 10 2017</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
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**“GALVANIZED STEEL STRIP”**

Based on the brochure, inspection certificates, and other documents submitted, subject article is a galvanized, non-alloy steel strip conforming to ASTM (American Society for Testing Materials) A572 Grade 65, with carbon content of 0.18-0.2%. It has a thickness of 4 mm, width of 50 mm, and lengths of 9300, 11300, and 12600 mm. It is zinc coated, conforming to SABS (South African Bureau of Standards) ISO 1461-1999 “Hot Dip Galvanized Coatings on Fabricated Iron and Steel Articles”. Subject article is a component of the Freyssinet Mechanically Stabilized Earth (MSE) Wall system. It guarantees the proper fixation of the MSE Wall.

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
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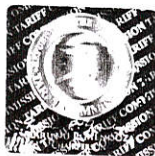
Note (1) (k) to Chapter 72 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 defines flat-rolled products as rolled products of solid rectangular (other than square) cross-section, which do not conform to the definition of Note (ij), in the form of straight lengths, which if of a thickness less than 4.75 mm are of a width measuring at least ten times the thickness or if of a thickness of 4.75 mm or more are of a width which exceeds 150 mm and measures at least twice the thickness.

Heading 72.12 of the AHTN 2017 covers flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers the same kind of products as described in heading 72.10 but, to fall in this heading, they must be of a width of less than 600 mm.

In view thereof, subject article is classified under AHTN 2017 subheading 7212.30.19, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem.

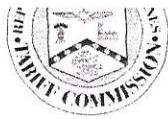
This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

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)

<b>1</b>	<b>AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3004.60.90</b>		<b>17-457</b>
	<b>MFN – 5% ad valorem</b>	<b>3</b>	<b>DATE ISSUED</b>
	<b>ATIGA- Zero</b>		<b>OCT 10 2017</b>

**4 DESCRIPTION OF GOOD****“PLASMOZAG”**

Based on the product specifications, certificate of formula, and brochure submitted, subject article is a medicated clear yellow liquid preparation containing pyrimethamine and sulphamonomethoxine as active ingredients. Packed in 1 and 5 liter bottles, it is indicated for the prevention and treatment of avian malaria and leukocytozoonosis. Subject article is mixed at a rate of 1 ml per 2 liters of drinking water and administered for three (3) consecutive days in poultry.

**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 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, 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.

Subheading Note 2 to Chapter 30 states that subheadings 3003.60 and 3004.60 cover medicaments containing any of the following active principles, whether or not combined with other pharmaceutical active ingredients, among others, pyrimethamine (INN) or sulfadoxine (INN).

In view thereof, subject article is classified under AHTN 2017 subheading 3004.60.90 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**  
 Chairperson


17-00433