



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS



ASSESSMENT AND OPERATIONS COORDINATING GROUP
IMPORTS AND ASSESSMENT SERVICE

MANILA 1099
South Harbor, Gate 3, Port Area, Manila
Website: www.customs.gov.ph, Tel. Nos. 527-4537, 527-1935

MEMORANDUM:

TO : ALL DISTRICT and SUB-PORT COLLECTORS
ALL CHIEFS, FORMAL ENTRY DIVISION
AND FORMAL ENTRY DIVISION PERSONNEL

THRU : ATTY. EDWARD JAMES A. DY BUCO
Deputy Commissioner, AOCG^{nl}

FROM : *J. C. Tacio*
JEFFREY C. TACIO
Director III, IAS

SUBJECT : TARIFF COMMISSION CIRCULARS

Date : February 9, 2018

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 23 – 29 January 2018, for various imported articles, and the same were submitted and reviewed by this Office, summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2018 RATES OF DUTY
17-540	“LG MULTI V 4-WAY CEILING CASSETTE AIRCON INDOOR UNITS”	8415.90.19	MFN – 10% Ad Valorem AKFTA – Zero*
17-549	“CITRI-FI 100”	1106.30.00	MFN – 7% Ad Valorem
17-575	“G.I. PIPES (THICKNESS:2.4mm and 1.8mm)”	7306.30.91	MFN – 7% Ad Valorem ACFTA – Zero*
17-579	“YANMAR GAS HEAT PUMP SYSTEM, SLIM DUCTED FAN COIL UNITS”	8415.90.19	MFN – 10% Ad Valorem ATIGA – Zero*
17-580	“Yanmar Gas Heat Pump System, Indoor Units (YZAP Series-Wall Mounted)”	8415.90.19	MFN – 10% Ad Valorem ATIGA – Zero*
17-581	“YANMAR GAS HEAT PUMP SYSTEM, DUCTED FAN COIL UNITS”	8415.90.19	MFN – 10% Ad Valorem ATIGA – Zero*
17-582	“YANMAR CEILING MOUNTED DUCT TYPE INDOOR UNITS, MODEL NOS.: YZDP90PVE, YZDP112PVE, YZDP140PVE AND YZDP160PVE”	8415.90.19	MFN – 10% Ad Valorem ATIGA – Zero*
17-583	“YANMAR CEILING MOUNTED DUCT TYPE INDOOR UNIT, Model No. YZDP280MVE”	8415.90.35	MFN – 10% Ad Valorem ATIGA – Zero*
18-003	“KOPIKO ICED BLACK 3 in ONE”	2202.99.40	MFN – 10% Ad Valorem ATIGA – Zero*

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

For your information, guidance and strict compliance.

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2018-02-022 P-2



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 18-012
287-312
Internal Admin Group
Received by: VICKY REYES
Date: 02-02-18
Time: 1:00

31 January 2018

BUREAU OF CUSTOMS
OFFICE OF THE COMMISSIONER
RECEIVED
FEB 01 2018
BY: [Signature] TIME: 1:00

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. 17-540 17-549, 17-575, 17-579, 17-580, 17-581, 17-582, 17-583 and 18-003, together with their respective brochures/technical literature, issued from 23 to 29 January 2018.

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 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
			17-540
		3	DATE ISSUED
	AHTN 8415.90.19 MFN – 10% ad valorem AKFTA – Zero	JAN 23 2018	

4 DESCRIPTION OF GOOD

"LG MULTI V™ 4-WAY CEILING CASSETTE AIRCON INDOOR UNITS"

Based on the brochure submitted, subject articles are four (4)-way ceiling cassette type fan coil/ evaporator units of "split-type" air conditioning systems. These units house the fan motor, fan evaporator, and the temperature sensor. Subject articles are to be connected through electrical wiring and tubing to the outdoor units that house the compressor, expansion valve, and condenser. Designed to be mounted hidden in ceilings, their specifications are as follows:

Model	Capacity (kW)		Air Flow Rate (m ³ /min) (H/M/L)	Dimension (mm) (body) (W x H x D)
	Cooling	Heating		
ARNU05GTRC4	1.6	1.8	7.5/7.0/6.6	570 x 214 x 570
ARNU07GTRC4	2.2	2.5	7.5/7.0/6.6	570 x 214 x 570
ARNU09GTRC4	2.8	3.2	8.0/7.5/7.1	570 x 214 x 570
ARNU12GTRC4	3.6	4.0	8.7/8.0/7.0	570 x 214 x 570
ARNU15GTQC4	4.5	5.0	11.0/10.0/9.3	570 x 256 x 570
ARNU18GTQC4	5.6	6.3	11.2/11.0/10.0	570 x 256 x 570
ARNU24GTQC4	7.1	8.0	17/15/13	840 x 204 x 840
ARNU28GTQC4	8.2	9.2	19/16/14	840 x 204 x 840
ARNU30GTQC4	9.0	10.0	24.3/22.8/19.5	840 x 204 x 840
ARNU42GTMC4	12.3	13.8	30/27/24	840 x 288 x 840
ARNU48GTMC4	14.1	15.9	31/29/27	840 x 288 x 840
ARNU54GTMC4	15.8	18.0	34/32/27	840 x 288 x 840

5 REASONS FOR CLASSIFICATION

Heading 84.15 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. They are used for air conditioning, among others, offices, homes, and public halls.

The EN for parts of heading 84.15 state that, in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.

In view thereof, subject articles are classified under AHTN 2017 subheading 8415.90.19, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "AK".

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


18-00033

 MARILOU P. MENDOZA
 Chairperson

2018-02-022 P-4



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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 2018 RATE/S OF IMPORT DUTY
<p>AHTN 1106.30.00 MFN - 7% ad valorem</p>	

2	TCC (AR) NO.
17- 549	
3	DATE ISSUED
JAN 25 2018	

4 DESCRIPTION OF GOOD

“CITRI-FI® 100”

Based on the brochure, process flow diagram, product specifications, and photograph of packaging submitted, subject article is made from orange pulp by physical processing and labeled as citrus fiber, dried citrus pulp or citrus flour. It is in the form of coarse, free-flowing, light yellow to beige powder. Packed in 20 kg kraft bags, subject article is used to improve quality, nutrition, and label declarations in baked goods, meat products, dressings, sauces, dairy products, beverages, and frozen foods.

5 REASONS FOR CLASSIFICATION

Heading 11.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the principal fruits or nuts of Chapter 8 which are made into flours, meals or powders are chestnuts, almonds, dates, bananas, coconuts and tamarinds. The heading also includes flour, meal and powder of peel of fruits.

In view thereof, subject article is classified under AHTN 2017 subheading 1106.30.00 with a Most Favoured Nation (MFN) rate of duty of 7% 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
MARILOU P. MENDOZA
Chairperson



Republic of the Philippines
TARIFF COMMISSION



18-00034

2018-02-022 P.5



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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 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 7306.30.91 MFN - 7% ad valorem ACFTA - Zero		17-575
		3	DATE ISSUED
			[JAN 25 2018]

4 DESCRIPTION OF GOOD

“G.I. PIPES (THICKNESS: 2.4 mm and 1.8 mm)”

Based on the mill certificate and production process submitted, subject articles are galvanized pipes, conforming to STK400, with 0.090% carbon content. These pipes are welded at the seam, with the following specifications:

Diameter (mm)	Length (m)	Thickness (mm)
48.6	6	2.4
48.6	6	1.8

5 REASONS FOR CLASSIFICATION

Heading 73.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the provisions of the EN to heading 73.05 apply, *mutatis mutandis*, to the articles of this heading. This heading includes, among others, pipes and hollow profiles used for the manufacture of parts for automobiles or for machinery, bicycle frames, prams, or for other structural uses, scaffolding or tubular structures or building construction.

In view thereof, subject articles are classified under AHTN 2017 subheading 7306.30.91, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem; 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

2018-02-022 P-6






REPUBLIC OF THE PHILIPPINES




TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8415.90.19 MFN – 10% ad valorem ATIGA – Zero		17-579
		3	DATE ISSUED
			JAN 25 2018

4	DESCRIPTION OF GOOD																																					
	“YANMAR GAS HEAT PUMP SYSTEM, SLIM DUCTED FAN COIL UNITS”																																					
	Based on the technical information submitted, subject articles are indoor units of “split-type” reversible heat pump air conditioning machines, consisting of the evaporator coil, temperature controls, fan and air vent. These are designed for concealed ceiling installation distributing air through ducts and diffusers, and are to be connected through electrical wiring and tubing to the outdoor units that house the compressor, condenser, fan, expansion valve, and other components. Designed to provide cooled or heated air in homes, offices, and other similar closed spaces, subject articles have the following models and specifications:																																					
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	<p>FOR THE COMMISSION</p> <p></p> <p>MARILOU P. MENDOZA Chairperson</p>
	  <p>18-00037</p>

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

2018-02-022 P.7



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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 2018 RATE/S OF IMPORT DUTY
<p>AHTN 8415.90.19 MFN - 10% ad valorem ATIGA - Zero</p>	

2	TCC (AR) NO.
17-580	
3	DATE ISSUED
JAN 25 2018	

4	DESCRIPTION OF GOOD																										
<p>“Yanmar Gas Heat Pump System, Indoor Units (YZAP Series-Wall Mounted)”</p> <p>Based on the brochure submitted, subject articles are indoor units of reversible heat pump air conditioning machines. These have the following models and specifications:</p>																											
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">Model</th> <th style="width: 15%;">Cooling Cap.(kW)</th> <th style="width: 15%;">Heating Cap.(kW)</th> <th style="width: 20%;">Power Source (V/Hz/P)</th> <th style="width: 35%;">Dimension (HxWxD)(mm)</th> </tr> </thead> <tbody> <tr> <td>YZAP22PVE</td> <td style="text-align: center;">2.2</td> <td style="text-align: center;">2.5</td> <td rowspan="6" style="text-align: center; vertical-align: middle;">220-240 / 50 / 1</td> <td style="text-align: center;">290x795x238</td> </tr> <tr> <td>YZAP28PVE</td> <td style="text-align: center;">2.8</td> <td style="text-align: center;">3.2</td> </tr> <tr> <td>YZAP36PVE</td> <td style="text-align: center;">3.6</td> <td style="text-align: center;">4.0</td> </tr> <tr> <td>YZAP45PVE</td> <td style="text-align: center;">4.5</td> <td style="text-align: center;">5.0</td> </tr> <tr> <td>YZAP56PVE</td> <td style="text-align: center;">5.6</td> <td style="text-align: center;">6.3</td> </tr> <tr> <td>YZAP71PVE</td> <td style="text-align: center;">7.1</td> <td style="text-align: center;">8.0</td> <td style="text-align: center;">290x1050x238</td> </tr> </tbody> </table>		Model	Cooling Cap.(kW)	Heating Cap.(kW)	Power Source (V/Hz/P)	Dimension (HxWxD)(mm)	YZAP22PVE	2.2	2.5	220-240 / 50 / 1	290x795x238	YZAP28PVE	2.8	3.2	YZAP36PVE	3.6	4.0	YZAP45PVE	4.5	5.0	YZAP56PVE	5.6	6.3	YZAP71PVE	7.1	8.0	290x1050x238
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<p>Subject articles are to be connected to gas heat pump outdoor unit air conditioning machines. These are ideal for small offices and homes.</p>																											

5	REASONS FOR CLASSIFICATION
<p>Heading 84.15 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.</p> <p>In view thereof, subject articles are classified under AHTN 2017 subheading 8415.90.19, 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>MARILOU P. MENDOZA Chairperson</p>	
  <p>18-00035</p>	

2018-02-022 P 8



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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 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8415.90.19 MFN – 10% ad valorem ATIGA – Zero		17-581
		3	DATE ISSUED
			JAN 25 2018

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	<p>FOR THE COMMISSION</p> <p></p> <p>MARILOU P. MENDOZA Chairperson</p>
	  Republic of the Philippines TARIFF COMMISSION 18-00038

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2018-02-022 P. 9



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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 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8415.90.19 MFN – 10% ad valorem ATIGA – Zero		17-582
		3	DATE ISSUED
			JAN 29 2017

4	DESCRIPTION OF GOOD																									
	<p>“YANMAR CEILING MOUNTED DUCT TYPE INDOOR UNITS, MODEL NOS.: YZDP90PVE, YZDP112PVE, YZDP140PVE AND YZDP160PVE”</p> <p>Based on the product specifications submitted, subject articles are ducted fan coil indoor units of “split-system” air conditioning systems. These house the fan, fan motor, evaporator, and other components of the unit and are designed to be connected to the outdoor unit through electrical wiring and tubing. Designed to be mounted on ceilings, subject articles have the following specifications:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Model</th> <th style="text-align: center;">Cooling capacity (kW)</th> <th style="text-align: center;">Heating capacity (kW)</th> <th style="text-align: center;">Airflow (L/M/H) (l/s)</th> <th style="text-align: center;">Dimension (HxWxD) (mm)</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">YZDP90PVE</td> <td style="text-align: center;">9.0</td> <td style="text-align: center;">10.0</td> <td style="text-align: center;">333/375/417</td> <td style="text-align: center;">300 x 1,000 x 700</td> </tr> <tr> <td style="text-align: center;">YZDP112PVE</td> <td style="text-align: center;">11.2</td> <td style="text-align: center;">12.5</td> <td style="text-align: center;">383/450/533</td> <td style="text-align: center;">300 x 1,400 x 700</td> </tr> <tr> <td style="text-align: center;">YZDP140PVE</td> <td style="text-align: center;">14.0</td> <td style="text-align: center;">16.0</td> <td style="text-align: center;">466/550/650</td> <td></td> </tr> <tr> <td style="text-align: center;">YZDP160PVE</td> <td style="text-align: center;">16.0</td> <td style="text-align: center;">18.0</td> <td style="text-align: center;">533/649/766</td> <td></td> </tr> </tbody> </table>	Model	Cooling capacity (kW)	Heating capacity (kW)	Airflow (L/M/H) (l/s)	Dimension (HxWxD) (mm)	YZDP90PVE	9.0	10.0	333/375/417	300 x 1,000 x 700	YZDP112PVE	11.2	12.5	383/450/533	300 x 1,400 x 700	YZDP140PVE	14.0	16.0	466/550/650		YZDP160PVE	16.0	18.0	533/649/766	
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5	REASONS FOR CLASSIFICATION
	<p>Heading 84.15 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. They are used for air conditioning, among others, offices, homes, and public halls. The EN for parts state that, in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.</p> <p>In view thereof, subject articles are classified under AHTN 2017 subheading 8415.90.19, 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 style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>MariLou P. Mendoza</i></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p> <div style="display: flex; justify-content: space-between; align-items: center;">  <div style="text-align: center;">  18-00042 </div> </div>

2018-02022 R10



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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 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8415.90.35 MFN – 10% ad valorem ATIGA - Zero		17-583
		3	DATE ISSUED
			JAN 25 2018

4 DESCRIPTION OF GOOD

“YANMAR CEILING MOUNTED DUCT TYPE INDOOR UNIT, Model No. YZDP280MVE”

Based on the product specifications submitted, subject article is a ducted fan coil indoor unit of a split-system air conditioning system. It houses the fan, fan motor, evaporator, and other components of the unit and is designed to be connected to the outdoor unit through electrical wiring and tubing. Designed to be mounted on ceilings, subject article has the following specifications:

Cooling capacity (kW)	Heating capacity (kW)	Maximum airflow (m ³ /min)	Dimension (HxWxD) (mm)	
28.0	32.5	72	470 x 1380 x 1100	

5 REASONS FOR CLASSIFICATION

Heading 84.15 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. The machines may also comprise elements for the purification of air. They are used for air conditioning offices, homes, public halls, among others. The EN for parts state that in accordance with the provisions of Note 2 (b) to Section XVI, this heading includes separately presented indoor units and outdoor units for split-system air conditioning machines of this heading.

In view thereof, subject article is classified under AHTN 2017 subheading 8415.90.35, 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” .

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



18-00039

2018-02-022 P.11



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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 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 2202.99.40 MFN – 10% ad valorem ATIGA – Zero			18-003
		3	DATE ISSUED
		JAN 29 2017	

4 DESCRIPTION OF GOOD

“KOPIKO® ICED BLACK 3 in ONE”

Based on the technical specifications, certificate of analysis, process flowchart, certificate of product registration from the Food and Drug Administration (FDA), and photograph of product packaging submitted, subject article is a ready-to-drink coffee mixture composed of water, sugar, non-dairy creamer, instant coffee, artificial flavor, stabilizer, acidity regulator, emulsifying salt, artificial flavor, and salt. Subject article is packed in 240 ml plastic bottles and boxed in cartons of 24 bottles.



5 REASONS FOR CLASSIFICATION

Heading 22.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers non-alcoholic beverages, not classified under other headings, particularly heading 20.09 or 22.01. This group includes, among others, certain other beverages ready for consumption, such as those with a basis of milk and cocoa.

In view thereof, subject article is classified under AHTN 2017 subheading 2202.99.40, 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”.

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