

2018-03-004



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](http://www.customs.gov.ph), Tel. Nos. 527-4537, 527-1935

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*[Signature]*

**MEMORANDUM:**

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

**FROM : *[Signature]*  
ATTY. EDWARD JAMES A. DY BUCO  
Deputy Commissioner, AOCG**

**SUBJECT : TARIFF COMMISSION CIRCULARS**

**Date : February 28, 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 19 February 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
18-009	"PROTEMYC"	2309.90.20	MFN - Zero ATIGA - Zero*
18-015	"AURORA HORIZONTAL SPLIT CASE DIESEL DRIVEN ENGINE FIRE PUMP, MODEL: 4-481-15"	8413.70.43	MFN - Zero
18-018	"MINAC 25/40 INDUCTION SYSTEM"	8514.40.00	MFN - Zero ATIGA - Zero*
18-020	"RENADYL"	2106.90.72	MFN - 7% Ad Valorem
18-021	"PROFERRIN ES (HEME IRON POLYPEPTIDE) TABLET"	3002.12.90	MFN - 3% Ad Valorem
18-022	"KTABSR POTASSIUM CHLORIDE"	3004.90.99	MFN - 5% Ad Valorem AIFTA - 1% Ad Valorem * (01 Jan.-30 Dec.)/Zero (31 Dec.)
18-023	"LIONSTONE HL 126 PNEUMATIC TIRE 11R22.5"	4011.20.10	MFN - 7% Ad Valorem ACFTA - 5% Ad Valorem*
<small>*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).</small>			

**For your information, guidance and strict compliance.**

CC: COMMISSIONER OF CUSTOMS

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TCOC Ref. No. 18-019

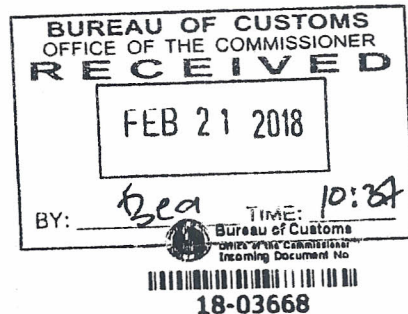
REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

Internal ~~Admin Group~~ <sup>393-700</sup>  
Received by: VICKY REYES  
Date: 02/21/18  
Time: 11:30

20 February 2018

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



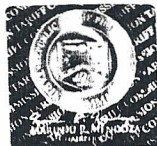
Dear **Commissioner Lapeña**:

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. 18-009, 18-015, 18-018, 18-020, 18-021, 18-022, and 18-023, together with their respective brochures/technical literature, issued on 19 February 2018.

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)

<p><b>1   AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY</b></p> <p style="text-align: center;">AHTN 2309.90.20 MFN - Zero ATIGA - Zero</p>	<p><b>2   TCC (AR) NO.</b></p> <p style="text-align: center;">18-009</p> <p><b>3   DATE ISSUED</b></p> <p style="text-align: center;">FEB 19 2018</p>
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<p><b>4   DESCRIPTION OF GOOD</b></p> <p style="text-align: center;"><b>“PROTEMYC”</b></p> <p>Based on the certificate of analysis, product catalog, product specifications, material safety data sheet, and certificate of feed product registration from the Bureau of Animal Industry (BAI) submitted, subject article is a toxin binder for poultry feeds consisting of 80% yeast cell wall extract and 20% bentonite. It reduces mycotoxin absorption, increases the body weight, and reduces liver damage. It is mixed into feeds at a rate of 1.0 to 5.0 kg per ton of feed for all species. Subject article is imported in 20 kg, 25 kg, 500 kg, 600 kg, 700 kg, 800 kg and 900 kg bags.</p>
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<p><b>5   REASONS FOR CLASSIFICATION</b></p> <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 this heading covers, 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 style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> Chairperson</p> <div style="display: flex; justify-content: space-around; align-items: center;">  <div style="text-align: center;">         Republic of the Philippines  <b>TARIFF COMMISSION</b>        18-00052     </div> </div>
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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

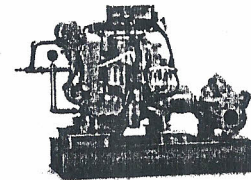
1	AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 8413.70.43 MFN – Zero		18-015	
		3	DATE ISSUED
		FEB 19 2018	

4 DESCRIPTION OF GOOD

“AURORA® HORIZONTAL SPLIT CASE DIESEL DRIVEN ENGINE FIRE PUMP, MODEL: 4-481-15”

Based on the brochure and technical information submitted, subject article is a single stage, double suction, horizontal split case centrifugal pump, with its impeller and shaft directly coupled with a diesel engine (prime mover). Subject article is to be used as a water pump in fire pump systems and has the following specifications:

Pump Flow Rate (m <sup>3</sup> /hr)	Diameter (mm)			Engine Power Rating (kW)
	Inlet	Outlet	Impeller	
170.3	127	102	348	44.74



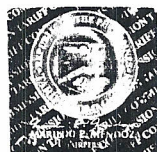
5 REASONS FOR CLASSIFICATION

Heading 84.13 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, pumps for liquids, whether or not fitted with a measuring device. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers most machines and appliances for raising or otherwise continuously displacing volumes of liquids, whether they are operated by hand or by any kind of power unit, integral or otherwise, including, among others, centrifugal pumps.

In view thereof, subject article is classified under AHTN 2017 subheading 8413.70.43, 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



Republic of the Philippines  
TARIFF COMMISSION



18-00053

*[Signature]*  
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 2018 RATE/S OF IMPORT DUTY	AHTN 8514.40.00 MFN – Zero ATIGA – Zero	2	TCC (AR) NO.
				18-018
			3	DATE ISSUED
			FEB 19 2018	

4	DESCRIPTION OF GOOD												
	<p align="center"><b>“MINAC® 25/40 INDUCTION SYSTEM”</b></p> <p>Based on the brochure and user manual submitted, subject article is a portable induction heating equipment that produces high-frequency alternating current (AC) that is used for heating all kinds of electrically conductive materials by means of induction coils. Subject article is applicable for brazing and soldering, shrink fitting, hardening, curing, straightening, and heat treatment, and has the following specifications:</p> <table border="1"> <tr> <td>Continuous Output Power (kW)</td> <td>25</td> </tr> <tr> <td>Max. Output Power (kW)</td> <td>40</td> </tr> <tr> <td>Output Frequency Range (kHz)</td> <td>10-40</td> </tr> <tr> <td>Supply Voltage Range (V)</td> <td>3 x 400-480 ± 10%</td> </tr> <tr> <td>Cooling Water Consumption (l/min)</td> <td>12</td> </tr> <tr> <td>Outer Dimensions (WxDxH) (mm)</td> <td>345 x 708 x 453</td> </tr> </table> 	Continuous Output Power (kW)	25	Max. Output Power (kW)	40	Output Frequency Range (kHz)	10-40	Supply Voltage Range (V)	3 x 400-480 ± 10%	Cooling Water Consumption (l/min)	12	Outer Dimensions (WxDxH) (mm)	345 x 708 x 453
Continuous Output Power (kW)	25												
Max. Output Power (kW)	40												
Output Frequency Range (kHz)	10-40												
Supply Voltage Range (V)	3 x 400-480 ± 10%												
Cooling Water Consumption (l/min)	12												
Outer Dimensions (WxDxH) (mm)	345 x 708 x 453												

5	REASONS FOR CLASSIFICATION
	<p>Heading 85.14 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading also includes electric induction or dielectric heating equipment, even if not in the form of a furnace or oven. This equipment (used mainly for the heat treatment of small articles) consists essentially of electrical equipment for producing high-frequency oscillations, mounted together with the appropriate plates or coils, often of special design for the particular articles to be treated.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8514.40.00, 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 align="right">FOR THE COMMISSION</p>  <p align="right"><b>MARILOU P. MENDOZA</b> 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)

<b>1</b>	<b>AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 2106.90.72 MFN – 7% ad valorem		18-020
		<b>3</b>	<b>DATE ISSUED</b>
			<b>FEB 19 2018</b>

**4 DESCRIPTION OF GOOD**

**“RENADYL™”**

Based on the product label, product composition, and brochure submitted, subject article is a probiotic dietary supplement for maintaining healthy kidney function in the form of capsule. It contains *S. thermophilus*, *L. acidophilus*, *B. longum*, xylo oligosaccharide, inulin, and magnesium stearate (excipient). It is formulated to regulate bloodstream concentrations of nitrogenous waste metabolites and to stabilize healthy gut flora. Packed in plastic bottles containing 60 capsules, subject article is taken 1-2 capsules twice daily with a meal, or as recommended by the physician.

**5 REASONS FOR CLASSIFICATION**

Heading 21.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, preparations, often referred to as *food supplements*, based on extracts from plants, fruit concentrates, honey, fructose, etc. and containing added vitamins and sometimes minute quantities of iron compounds. These preparations are often put up in packagings with indications that they maintain general health or well-being. Similar preparations, however, intended for the prevention or treatment of diseases or ailments are excluded (heading 30.03 or 30.04).

In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.72, 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**  
Chairperson

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REPUBLIC OF THE PHILIPPINES

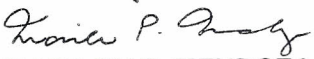


TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1   AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY</b>  <b>AHTN 3002.12.90</b> <b>MFN - 3% ad valorem</b>	<b>2   TCC (AR) NO.</b> <b>18-021</b>
	<b>3   DATE ISSUED</b> <b>FEB 19 2018</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>  <p style="text-align: center;"><b>“PROFERRIN® ES (HEME IRON POLYPEPTIDE) TABLET”</b></p> <p>Based on the product catalog, composition of finished product, certificate of product registration from the Food and Drug Administration (FDA), and photograph of packaging submitted, subject article is an iron supplement containing heme iron polypeptide as active ingredient, croscarmellose sodium and povidone as disintegrants, silicon dioxide as flow aid, calcium stearate as release agent, and microcrystalline cellulose as excipient. It is in the form of green tablets and produced by hydrolysis of bovine haemoglobin resulting in a highly soluble heme moiety. Packed in high density polyethylene (HDPE) bottles containing 30 tablets and 90 tablets, subject article is to be taken one tablet daily with food or as recommended by the physician. With high absorption rate and low side effects, it helps maintain and support healthy iron levels necessary for oxygen transport, red blood cell production and sustained energy levels.</p> <div style="text-align: right;">  </div>
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<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>  <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) covers products including, among others, antisera and other blood fractions, whether or not modified or obtained by means of biotechnological processes. The heading covers, <i>inter alia</i>, 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. This group also includes modified thrombomodulins and modified haemoglobins obtained by means of biotechnological processes, e.g., sothrombomodulin alfa (INN) and thrombomodulin alfa (INN), as well as cross-linked haemoglobins such as hemoglobin crosumariil (INN), hemoglobin glutamer (INN) and hemoglobin raffimer (INN). The products of this heading remain classified here whether or not in measured doses or put up for retail sale and whether in bulk or in small packings.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3002.12.90, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <div style="text-align: right;">   <b>MARILOU P. MENDOZA</b>              Chairperson         </div> <div style="text-align: center;">                 18-00056         </div>
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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

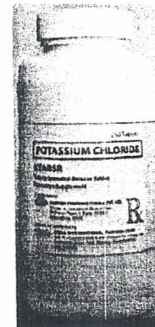
Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 3004.90.99</b>		<b>18-022</b>
	<b>MFN - 5% ad valorem</b>	<b>3</b>	<b>DATE ISSUED</b>
	<b>AIFTA – 1% ad valorem (01 Jan. - 30 Dec.) / Zero (31 Dec.)</b>		<b>FEB 19 2018</b>

**4 DESCRIPTION OF GOOD**

**“KTABSR POTASSIUM CHLORIDE”**

Based on the certificate of product registration from the Food and Drug Administration (FDA), product information, photograph of product and label submitted, subject article is a prolonged-release potassium prescription drug in the form of opaque white to pearl white, oval, plain tablet. It consists of potassium chloride as active ingredient and silica colloidal anhydrous, ethylcellulose, stearyl alcohol, surelease® clear, hypromellose, talc, and purified water. Packed in high density polyethylene (HDPE) plastic bottles containing 250 tablets, subject article is indicated for the prevention and treatment of hypokalemia with or without metabolic alkalosis, digitalis intoxication, and hypokalemic familial periodic paralysis.



**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, 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.

In view thereof, subject article is classified under AHTN 2017 subheading 3004.90.99 with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem and ASEAN-India Free Trade Area (AIFTA) rate of duty of 1% ad valorem from 01 January to 30 December 2018 and zero from 31 December 2018 onwards, subject to submission of Certificate of Origin (CO) Form “A1”.

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

*Handwritten signature of 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)

<b>1</b>	<b>AHTN 2017 CODE AND 2018 RATE/S OF IMPORT DUTY</b>
	<p style="text-align: center;"><b>AHTN 4011.20.10</b>  <b>MFN - 7% ad valorem</b>  <b>ACFTA - 5% ad valorem</b></p>

<b>2</b>	<b>TCC (AR) NO.</b>
	<b>18-023</b>
<b>3</b>	<b>DATE ISSUED</b>
	<b>FEB 19 2018</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>								
	<p style="text-align: center;"><b>“LIONSTONE HL126 PNEUMATIC TIRE 11R22.5”</b></p> <p>Based on the brochure submitted, subject article is a new, pneumatic rubber tire of a kind used for heavy trucks, tractor heads, and buses. It has the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Tire Size</th> <th>Overall Diameter (mm)</th> <th>Section Width (mm)</th> <th>Tread Depth (mm)</th> </tr> </thead> <tbody> <tr> <td>11R22.5</td> <td>1,065</td> <td>279</td> <td>15</td> </tr> </tbody> </table>	Tire Size	Overall Diameter (mm)	Section Width (mm)	Tread Depth (mm)	11R22.5	1,065	279	15
Tire Size	Overall Diameter (mm)	Section Width (mm)	Tread Depth (mm)						
11R22.5	1,065	279	15						

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 40.11 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers new pneumatic tyres, of rubber. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that these tyres may be for use on any type of vehicle or aircraft, on wheeled toys, machinery, artillery weapons, etc. They may or may not require inner tubes.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 4011.20.10, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 5% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>MariLou P. Mendoza</i>  <b>MARILOU P. MENDOZA</b>  Chairperson</p> <div style="display: flex; justify-content: space-around; align-items: center;">  <div style="text-align: center;">     18-00058 </div> </div>