

2018.05-017



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS



MANILA 1099
South Harbor, Gate3, 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

FROM : ATTY. EDWARD JAMES A. DY BUCO
Deputy Commissioner, AOCG *Ed*

SUBJECT : TARIFF COMMISSION CIRCULARS/ADVANCE RULINGS
(TCC/AR)

DATE : May 10, 2018

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863), the Tariff Commission issued Advance Rulings (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued 24 – 26 April 2018, for various imported articles, and the same were submitted and reviewed by the Office, summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2018 RATES OF DUTY
18-047	"NESTLE® FITNESSE STRAWBERRY CEREAL BAR"	1904.10.90	MFN – 15% Ad Valorem
18-076	"PANASONIC® NETWORK CAMERAS"	8525.80.40	MFN – 1% Ad Valorem ACFTA – Zero*
18-077	"PANASONIC NETWORK DISK RECORDER, Model No. K-NL316K"	8521.90.99	MFN – 1% Ad Valorem ACFTA – Zero*
18-080	"CHANGAN M90 (COMFORTABLE 1 AND LUXURY 2"	8702.90.80	MFN – 20% Ad Valorem ACFTA – 5% Ad Valorem*

2018-05-017p.2



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS



MANILA 1099
South Harbor, Gate3, Port Area, Manila
Website: www.customs.gov.ph Tel. Nos. 527-4537, 527-1935

18-091	"NIELSEN GLOBAL TELEVISION AUDIENCE MEASUREMENT (GTAM) STANDARD METER"	8543.70.90G	MFN – 1% Ad Valorem
18-092	"NIELSEN GLOBAL TELEVISION AUDIENCE MEASUREMENT (GTAM) LITE METER"	8543.70.90G	MFN – 1% Ad Valorem
18-097	"FOX'S® CRYSTAL CLEAR® SPRING TEA"	1704.90.99	MFN – 15% Ad Valorem ATIGA – Zero*
18-106	"NESCAFE® BROWN TWIN PACK 24 grams"	In-Quota: 2101.12.91A Out-Quota: 2101.12.91B	MFN – 30% Ad Valorem ATIGA – Zero* MFN – 45% Ad Valorem ATIGA – Zero*
18-110	"KUMON® NUMBER TABLE"	4901.10.00	MFN – 5% Ad Valorem ATIGA – Zero*
18 - 111	"KUMON® TABLE OF LEARNING MATERIALS"	4901.10.00	MFN – 5% Ad Valorem ATIGA – Zero*
18-114	"KUMON® SOLUTION BOOKS"	4901.99.10	MFN – Zero ATIGA – Zero*
18-117	"TRAXIT® C 4550 DRY LUBRICANT"	3403.99.90	MFN – 1% Ad Valorem

2018-05-017 p.3



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS



MANILA 1099
South Harbor, Gate3, Port Area, Manila
Website: www.customs.gov.ph Tel. Nos. 527-4537, 527-1935

18-118	"TRAXIT® TR 41 B DRY LUBRICANT"	3403.99.90	MFN – 1% Ad Valorem
*Subject to submission of their corresponding CERTIFICATE OF ORIGIN (CO).			

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

Done
MASTER COPY

2018-05-017 p.4



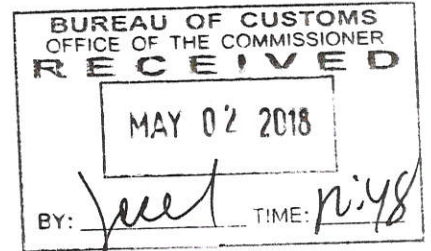
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 18-046

73-118
Internal Admin. Group
Received by: *[Signature]*
Date: 05/03/18
Time: 10

26 April 2018

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



Bureau of Customs
Office of the Commissioner
Incoming Document No
18-08358

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. 18-047, 18-076, 18-077, 18-080, 18-091, 18-092, 18-097, 18-106, 18-110, 18-111, 18-114, 18-117, and 18-118, issued from 24 to 26 April 2018.

Thank you.

Very truly yours,

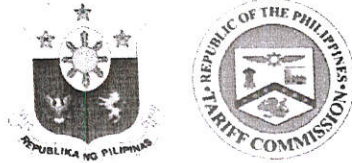
Mari Lou P. Mendoza
MARILOU P. MENDOZA
Chairperson



Encl: As stated.

cc: *The Secretary*
Department of Finance
Manila

2018-05-017 p.5



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 1904.10.90 MFN - 15% ad valorem		18-047
		3	DATE ISSUED
			APR 26 2018

4	DESCRIPTION OF GOOD
	“NESTLÉ® FITNESS STRAWBERRY CEREAL BAR”
	<p>Based on the certificate of ingredients and labeling and nutritional information, certificate of manufacturing process, picture of product packaging, and sample submitted, subject article is a strawberry-flavoured cereal bar composed of whole grain wheat, rice, whole grain oat, glucose syrup, sugar, barley malt extract, palm oil, dextrose monohydrate, humectant, freeze-dried strawberries, minerals, brown sugar syrup, dried cranberries, salt, natural flavor, emulsifier, antioxidant, and vitamins. It is produced by steam cooking under pressure the mixture of cereals and other raw materials followed by drying, toasting, and packing. It is packed in a box containing 16 individually-wrapped 23.5 g cereal bars.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 19.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group covers a range of food preparations made from cereal grains (maize, wheat, rice, barley, etc.) which have been made crisp by swelling or roasting. They are mainly used, with or without milk, as breakfast foods. Salt, sugar, molasses, malt extract, fruit or cocoa, etc., may have been added during or after their manufacture.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 1904.10.90, 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>

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 2018 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8525.80.40 MFN - 1% ad valorem ACFTA - Zero		18-076
		3	DATE ISSUED
			APR 26 2018

4	DESCRIPTION OF GOOD					
	“PANASONIC® NETWORK CAMERAS”					
	Based on the brochures and product specifications submitted, subject articles are devices used for capturing live images from a remote location and transmitting them through a network, wherein an automatic data processing machine receives the signal and records it. These are installed on walls and ceilings for surveillance or security purposes. Their specifications are as follows:					
	Model	Image Sensor	Focal Length	Network	Power Source and Consumption	Resolution and Frame Rate
	K-EW114L01E	1/3 type, complementary metal-oxide-semiconductor (CMOS)	2.8 – 12 mm	10BASE-T/ 100BASE-TX, RJ45 connector	12 V DC/ 8.5 W	1.3 Megapixel (M) and 1 ~30 frames per second (fps)
	K-EF134L01E				12 V DC/ 7.1 W	
	K-EF134L02E		2.8 mm	12 V DC/ 4 W		
	K-EW114L06E	1/3 type, metal-oxide-semiconductor (MOS)	6.0 mm	RJ45 (10/100 BASE-T)	12 V DC/ 5 W	


5 REASONS FOR CLASSIFICATION

Heading 85.25 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, television cameras, digital cameras and video camera recorders. The pertinent Harmonized System (HS) Explanatory Note (EN) state that this heading group covers cameras that capture images and convert them into an electronic signal that is transmitted as a video image to a location outside the camera for viewing or remote recording (i.e., television cameras). The cameras of this heading capture an image by focusing the image onto a light-sensitive device, such as a complementary metal oxide semiconductor (CMOS) or charge-coupled device (CCD). The light-sensitive device sends an electrical representation of the images to be further processed into an analogue or digital record of the images. Television cameras may or may not have an incorporated device for remote control of lens and diaphragm as well as for remote control of the horizontal and vertical movement of the camera (e.g., television cameras for television studios or for reporting, those used for industrial or scientific purposes, in closed circuit television (surveillance) or for supervising traffic). These cameras do not have any inbuilt capability of recording images.

In view thereof, subject articles are classified under AHTN 2017 subheading 8525.80.40, with a Most Favoured Nation (MFN) rate of duty of 1% 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
 Chairperson

2018-05-017 p.7



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 8521.90.99 MFN - 1% ad valorem ACFTA - Zero		18-077
		3	DATE ISSUED
			APR 26 2018

4 DESCRIPTION OF GOOD

“PANASONIC NETWORK DISK RECORDER, Model No. K-NL316K”

Based on the brochure and manual submitted, subject article is a digital video recorder with playback function. Subject article can be connected to up to 16 network surveillance/security cameras and is used to record videos captured by these cameras. Its specifications are as follows:

Video / Audio	16 channels IP (internet protocol or network) Camera / 1 Channel RCA (Radio Corporation of America)	Storage	4 SATA (Serial Advance Technology Attachment) ports internal HDD (hard disk drive)
Recording	H.264 / MJPEG (moving picture expert group) dual codec decoding	Interface	Network and 2ports USB (universal serial bus)
Playback	1/4/8/16 sync		



5 REASONS FOR CLASSIFICATION

Heading 85.21 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers video recording or reproducing apparatus, whether or not incorporating a video tuner. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, recording and combined recording and reproducing apparatus. This heading also includes apparatus which record, generally on a magnetic disc, digital code representing video images and sound, by transferring the digital code from an automatic data processing machine (e.g., digital video recorders).

In view thereof, subject article is classified under AHTN 2017 subheading 8521.90.99 with a Most Favoured Nation (MFN) rate of duty of 1% 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



2018-05-017 p.8



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 8702.90.80 MFN - 20% ad valorem ACFTA - 5% ad valorem		18-080
		3	DATE ISSUED
			APR 26 2018

4	DESCRIPTION OF GOOD																		
	“CHANGAN M90 (COMFORTABLE 1 AND LUXURY 2)”																		
	<p>Based on the technical specifications and brochure submitted, subject articles are completely built-up (CBU) vans, designed for the transport of up to eleven (11) persons. Their specifications are as follows:</p> <table border="1" style="width: 100%; border-collapse: collapse; margin: 10px 0;"> <thead> <tr> <th style="width: 20%;">MODEL</th> <th style="width: 40%;">M90 COMFORTABLE</th> <th style="width: 40%;">M90 LUXURY</th> </tr> </thead> <tbody> <tr> <td>Engine (L)</td> <td style="text-align: center;">2.0</td> <td style="text-align: center;">2.0</td> </tr> <tr> <td>Fuel</td> <td style="text-align: center;">Gasoline</td> <td style="text-align: center;">Gasoline</td> </tr> <tr> <td>Gross Vehicle Weight (kg.)</td> <td style="text-align: center;">2,600</td> <td style="text-align: center;">2,600</td> </tr> <tr> <td>Seating Capacity</td> <td style="text-align: center;">11</td> <td style="text-align: center;">11</td> </tr> <tr> <td>Dimensions (L x W x H) (mm)</td> <td style="text-align: center;">5,180 x 1,744 x 1,990</td> <td style="text-align: center;">5,180 x 1,744 x 2,200</td> </tr> </tbody> </table> <div style="display: flex; justify-content: space-around; align-items: flex-start;"> </div>	MODEL	M90 COMFORTABLE	M90 LUXURY	Engine (L)	2.0	2.0	Fuel	Gasoline	Gasoline	Gross Vehicle Weight (kg.)	2,600	2,600	Seating Capacity	11	11	Dimensions (L x W x H) (mm)	5,180 x 1,744 x 1,990	5,180 x 1,744 x 2,200
MODEL	M90 COMFORTABLE	M90 LUXURY																	
Engine (L)	2.0	2.0																	
Fuel	Gasoline	Gasoline																	
Gross Vehicle Weight (kg.)	2,600	2,600																	
Seating Capacity	11	11																	
Dimensions (L x W x H) (mm)	5,180 x 1,744 x 1,990	5,180 x 1,744 x 2,200																	

5	REASONS FOR CLASSIFICATION
	<p>Heading 87.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers motor vehicles for the transport of ten or more persons, including the driver. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all motor vehicles designed for the transport of ten persons or more (including the driver). The vehicles of this heading may have any type of motor (internal combustion piston engine, electric motor, combination of an internal combustion piston engine and one or more electric motors, etc.).</p> <p>In view thereof, subject articles are classified under AHTN 2017 subheading 8702.90.80, with a Most Favoured Nation (MFN) rate of duty of 20% 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; margin-top: 20px;">FOR THE COMMISSION</p> <div style="display: flex; justify-content: space-between; align-items: center; margin-top: 20px;"> <div style="text-align: center;"> <p style="font-size: 0.8em;">Republic of the Philippines TARIFF COMMISSION</p> <p style="font-size: 0.7em;">18-00140</p> </div> <div style="text-align: center;"> <p style="font-weight: bold; font-size: 1.1em;">MARILOU P. MENDOZA</p> <p>Chairperson</p> </div> </div>



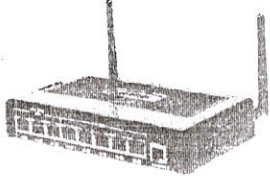
Copy
MASTER COPY



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 8543.70.90G MFN – 1% ad valorem		18-091
		3	DATE ISSUED
			APR 24 2018

4	DESCRIPTION OF GOOD												
	<p align="center">“NIELSEN GLOBAL TELEVISION AUDIENCE MEASUREMENT (GTAM) STANDARD METER”</p> <p>Based on the brochure and technical specifications submitted, subject article is an electronic device that detects, decodes, records, and transmits audio watermark codes and audio matching signatures, interpreted as a viewer's statistical data, used in television research activity. It enables measurement of audience viewing for TV, cable, over-the-air programming (OTA), satellite, digital video disc (DVD) players, video games and streaming services. Subject article has the following specifications:</p> <table border="1"> <tr> <td>Central Processing Unit</td> <td>1.6 GHz Intel® Chipset</td> </tr> <tr> <td>Memory</td> <td>1 GB Random-Access Memory (RAM)/ 1 GB Flash Memory</td> </tr> <tr> <td>Number of Channels</td> <td>802.11b/g/n HT20: 13 channels 802.11n HT40: 9 channels</td> </tr> <tr> <td>Operating System</td> <td>Linux 2.6.40.4 or later kernel</td> </tr> <tr> <td>Power Source</td> <td>12 VDC, 3 A, 36 W</td> </tr> <tr> <td>Dimension (cm)</td> <td>17.5 x 10.8 x 3.2</td> </tr> </table> 	Central Processing Unit	1.6 GHz Intel® Chipset	Memory	1 GB Random-Access Memory (RAM)/ 1 GB Flash Memory	Number of Channels	802.11b/g/n HT20: 13 channels 802.11n HT40: 9 channels	Operating System	Linux 2.6.40.4 or later kernel	Power Source	12 VDC, 3 A, 36 W	Dimension (cm)	17.5 x 10.8 x 3.2
Central Processing Unit	1.6 GHz Intel® Chipset												
Memory	1 GB Random-Access Memory (RAM)/ 1 GB Flash Memory												
Number of Channels	802.11b/g/n HT20: 13 channels 802.11n HT40: 9 channels												
Operating System	Linux 2.6.40.4 or later kernel												
Power Source	12 VDC, 3 A, 36 W												
Dimension (cm)	17.5 x 10.8 x 3.2												

5	REASONS FOR CLASSIFICATION
	<p>Heading 85.43 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all electrical appliances and apparatus, not falling in any other heading of this Chapter, nor covered more specifically by a heading of any other Chapter of the Nomenclature, nor excluded by the operation of a Legal Note to Section XVI or to this Chapter.</p> <p>Most of the appliances of this heading consist of an assembly of electrical goods or parts (valves, transformers, capacitors, chokes, resistors, etc.) operating wholly electrically. However, the heading also includes electrical goods incorporating mechanical features provided that such features are subsidiary to the electrical function of the machine or appliance.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8543.70.90G, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <p align="right">FOR THE COMMISSION</p> <p align="right"><i>Marilou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p>   <p align="center">18-00133</p>




Copy
MASTER COPY

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 8543.70.90G MFN – 1% ad valorem	2 TCC (AR) NO. 18-092
	3 DATE ISSUED APR 24 2018

4 DESCRIPTION OF GOOD “NIELSEN GLOBAL TELEVISION AUDIENCE MEASUREMENT (GTAM) LITE METER” Based on the brochure and technical information submitted, subject article is an electronic device that detects, decodes, records, and transmits audio watermark codes and audio matching signatures, interpreted as a viewer’s statistical data, used for television research activity. It enables measurement of audience viewing for TV, cable, over-the-air programming (OTA), satellite, digital versatile disc (DVD) players, video games and streaming services. Subject article has the following specifications:															
<table border="1"> <tr> <td>Central Processing Unit</td> <td>1.2 GHz Cortex® A8 Advance Reduced Instruction Set Computer (RISC) Machines</td> </tr> <tr> <td>Memory</td> <td>512 MB Random Access Memory (RAM) / 256 MB Flash Memory</td> </tr> <tr> <td>Operating System</td> <td>Linux 2.6.40.4 or later kernel</td> </tr> <tr> <td>External Communication via USB Ports</td> <td>Wireless mesh networking, cellular, Plain Old Telephone Services (POTS) or broadband</td> </tr> <tr> <td>Audio Sensor Ports</td> <td>2 x RJ45</td> </tr> <tr> <td>Power Source</td> <td>External AC adapter: 12 V DC / 2.1 A / 25 W</td> </tr> <tr> <td>Dimensions (cm)</td> <td>15.2 x 10.2 x 3.8</td> </tr> </table>	Central Processing Unit	1.2 GHz Cortex® A8 Advance Reduced Instruction Set Computer (RISC) Machines	Memory	512 MB Random Access Memory (RAM) / 256 MB Flash Memory	Operating System	Linux 2.6.40.4 or later kernel	External Communication via USB Ports	Wireless mesh networking, cellular, Plain Old Telephone Services (POTS) or broadband	Audio Sensor Ports	2 x RJ45	Power Source	External AC adapter: 12 V DC / 2.1 A / 25 W	Dimensions (cm)	15.2 x 10.2 x 3.8	 GTAM Lite
Central Processing Unit	1.2 GHz Cortex® A8 Advance Reduced Instruction Set Computer (RISC) Machines														
Memory	512 MB Random Access Memory (RAM) / 256 MB Flash Memory														
Operating System	Linux 2.6.40.4 or later kernel														
External Communication via USB Ports	Wireless mesh networking, cellular, Plain Old Telephone Services (POTS) or broadband														
Audio Sensor Ports	2 x RJ45														
Power Source	External AC adapter: 12 V DC / 2.1 A / 25 W														
Dimensions (cm)	15.2 x 10.2 x 3.8														

5 **REASONS FOR CLASSIFICATION**

Heading 85.43 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all electrical appliances and apparatus, not falling in any other heading of this Chapter, nor covered more specifically by a heading of any other Chapter of the Nomenclature, nor excluded by the operation of a Legal Note to Section XVI or to this Chapter.


Most of the appliances of this heading consist of an assembly of electrical goods or parts (valves, transformers, capacitors, chokes, resistors, etc.) operating wholly electrically. However, the heading also includes electrical goods incorporating mechanical features provided that such features are subsidiary to the electrical function of the machine or appliance.



In view thereof, subject article is classified under AHTN 2017 subheading 8543.70.90G with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

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





 18-00134

2018-05-017 p.11



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 1704.90.99 MFN – 15% ad valorem ATIGA – Zero	2 TCC (AR) NO. 18-097 3 DATE ISSUED APR 26 2018
--	--

4 | DESCRIPTION OF GOOD

“FOX’S® CRYSTAL CLEAR® SPRING TEA”

Based on the customer certificate of ingredients and production flowchart, and sample submitted, subject article is a tea-and-fruit-flavoured rectangular hard candy composed mainly of sugar, glucose syrup, lactic acid, and fruit flavourings. Subject article is individually-wrapped and packed in metallized plastic bags with net weight of 90 grams. Each pack contains individually-wrapped candies in various flavours (i.e., apple, lychee, mango, and peach).



5 | REASONS FOR CLASSIFICATION

Heading 17.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers sugar confectionery (including white chocolate), not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers most of the sugar preparations which are marketed in a solid or semi-solid form, generally suitable for immediate consumption and collectively referred to as sweetmeats, confectionery or candies.

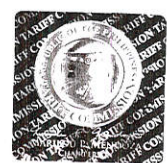
In view thereof, subject article is classified under AHTN 2017 subheading 1704.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN Trade Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.

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



2018_05-017 p.12



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.											
	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"></td> <td style="text-align: center;"><u>In-Quota</u></td> <td style="text-align: center;"><u>Out-Quota</u></td> </tr> <tr> <td style="text-align: center;">AHTN</td> <td style="text-align: center;">2101.12.91A</td> <td style="text-align: center;">2101.12.91B</td> </tr> <tr> <td style="text-align: center;">MFN</td> <td style="text-align: center;">30% ad valorem</td> <td style="text-align: center;">45% ad valorem</td> </tr> <tr> <td style="text-align: center;">ATIGA</td> <td style="text-align: center;">Zero</td> <td style="text-align: center;">Zero</td> </tr> </table>		<u>In-Quota</u>	<u>Out-Quota</u>	AHTN	2101.12.91A	2101.12.91B	MFN	30% ad valorem	45% ad valorem	ATIGA	Zero	Zero		18-106
	<u>In-Quota</u>	<u>Out-Quota</u>													
AHTN	2101.12.91A	2101.12.91B													
MFN	30% ad valorem	45% ad valorem													
ATIGA	Zero	Zero													
			3	DATE ISSUED											
			APR 26 2018												

4 DESCRIPTION OF GOOD

“NESCAFÉ® BROWN TWIN PACK 24 grams”

Based on the certification of ingredients, manufacturing process flow, and sample submitted, subject article is an instant coffee drink preparation composed of sugar, coffee creamer, maltodextrin, Nescafé® instant coffee, flavors, iodized salt, and sweeteners. It is to be diluted with hot water ready for consumption. Subject article is packed in 24 grams twin pack sachets.

5 REASONS FOR CLASSIFICATION

Heading 21.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté. The pertinent Harmonized System (HS) Explanatory Note (EN) state that this heading covers, among others, preparations with a basis of coffee, tea or maté extracts. These are preparations based on extracts, essences or concentrates of coffee, tea or maté (and not on coffee, tea or maté themselves), and include extracts, etc., with added starches or other carbohydrates.

In view thereof, subject article is classified under AHTN 2017 subheadings 2101.12.91A and 2101.12.91B, with Most Favoured Nation (MFN) rates of duty of 30% ad valorem (In-Quota) and 45% ad valorem (Out-Quota), respectively; 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

Mari Lou P. Mendoza

MARILOU P. MENDOZA
Chairperson



2018-05-017 P.13

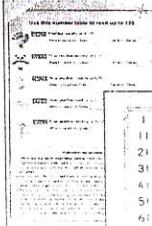
Copy
MASTER COPY






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 4901.10.00 MFN - 5% ad valorem ATIGA - Zero		18-110
		3	DATE ISSUED
			APR 26 2018

4	DESCRIPTION OF GOOD																																																																																																																																																																
	“KUMON® NUMBER TABLE”																																																																																																																																																																
	<p>Based on the information and sample submitted, subject article is an A4-size glossy paper folded crosswise. Its inside pages are printed with numbers 1 to 120 in tabular format. It is used as a supplementary teaching tool designed to improve the number sequence skills of students.</p> <div style="display: flex; justify-content: space-around; align-items: center;">  <table border="1" style="font-size: small;"> <caption>Number Table</caption> <thead> <tr> <th colspan="10">Number Table</th> </tr> <tr> <th colspan="10">3</th> </tr> <tr> <th colspan="10">Number Table</th> </tr> <tr> <th colspan="10">KUMON</th> </tr> </thead> <tbody> <tr><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td></tr> <tr><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td><td>17</td><td>18</td><td>19</td><td>20</td></tr> <tr><td>21</td><td>22</td><td>23</td><td>24</td><td>25</td><td>26</td><td>27</td><td>28</td><td>29</td><td>30</td></tr> <tr><td>31</td><td>32</td><td>33</td><td>34</td><td>35</td><td>36</td><td>37</td><td>38</td><td>39</td><td>40</td></tr> <tr><td>41</td><td>42</td><td>43</td><td>44</td><td>45</td><td>46</td><td>47</td><td>48</td><td>49</td><td>50</td></tr> <tr><td>51</td><td>52</td><td>53</td><td>54</td><td>55</td><td>56</td><td>57</td><td>58</td><td>59</td><td>60</td></tr> <tr><td>61</td><td>62</td><td>63</td><td>64</td><td>65</td><td>66</td><td>67</td><td>68</td><td>69</td><td>70</td></tr> <tr><td>71</td><td>72</td><td>73</td><td>74</td><td>75</td><td>76</td><td>77</td><td>78</td><td>79</td><td>80</td></tr> <tr><td>81</td><td>82</td><td>83</td><td>84</td><td>85</td><td>86</td><td>87</td><td>88</td><td>89</td><td>90</td></tr> <tr><td>91</td><td>92</td><td>93</td><td>94</td><td>95</td><td>96</td><td>97</td><td>98</td><td>99</td><td>100</td></tr> <tr><td>101</td><td>102</td><td>103</td><td>104</td><td>105</td><td>106</td><td>107</td><td>108</td><td>109</td><td>110</td></tr> <tr><td>111</td><td>112</td><td>113</td><td>114</td><td>115</td><td>116</td><td>117</td><td>118</td><td>119</td><td>120</td></tr> </tbody> </table> </div>	Number Table										3										Number Table										KUMON										1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100	101	102	103	104	105	106	107	108	109	110	111	112	113	114	115	116	117	118	119	120
Number Table																																																																																																																																																																	
3																																																																																																																																																																	
Number Table																																																																																																																																																																	
KUMON																																																																																																																																																																	
1	2	3	4	5	6	7	8	9	10																																																																																																																																																								
11	12	13	14	15	16	17	18	19	20																																																																																																																																																								
21	22	23	24	25	26	27	28	29	30																																																																																																																																																								
31	32	33	34	35	36	37	38	39	40																																																																																																																																																								
41	42	43	44	45	46	47	48	49	50																																																																																																																																																								
51	52	53	54	55	56	57	58	59	60																																																																																																																																																								
61	62	63	64	65	66	67	68	69	70																																																																																																																																																								
71	72	73	74	75	76	77	78	79	80																																																																																																																																																								
81	82	83	84	85	86	87	88	89	90																																																																																																																																																								
91	92	93	94	95	96	97	98	99	100																																																																																																																																																								
101	102	103	104	105	106	107	108	109	110																																																																																																																																																								
111	112	113	114	115	116	117	118	119	120																																																																																																																																																								

5	REASONS FOR CLASSIFICATION
	<p>Heading 49.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers printed books, brochures, leaflets and similar printed matter, whether or not in single sheets. The pertinent Harmonized System (HS) Explanatory Note (EN) state that this heading covers virtually all publications and printed reading matter, illustrated or not, with the exception of publicity matter and products more specifically covered by other headings of the Chapter. It includes, among others, brochures, pamphlets and leaflets, whether consisting of several sheets of reading matter fastened together (e.g., stapled), or of unfastened sheets, or even of single sheets. These include publications such as: shorter scientific theses and monographs, instruction notices, etc., issued by government departments or other bodies, tracts, hymn sheets, etc.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 4901.10.00 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”.</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> <div style="display: flex; justify-content: space-between; align-items: center; margin-top: 20px;"> <div style="text-align: center;">  <p>Republic of the Philippines TARIFF COMMISSION</p>  <p>18-00142</p> </div> <div style="text-align: center;"> <p>FOR THE COMMISSION</p>  <p>MARILOU P. MENDOZA Chairperson</p> </div> </div>

2018-05-017 p.14



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.
	<p>AHTN 4901.10.00 MFN - 5% ad valorem ATIGA - Zero</p>		18-111
		3	DATE ISSUED
			APR 26 2018

4	DESCRIPTION OF GOOD
	<p>“KUMON® TABLE OF LEARNING MATERIALS”</p> <p>Based on the information and sample submitted, subject article is an A3-size paper printed on both sides with topics for Kumon’s Mathematics and Reading Programs. Subject article describes the features of the Kumon method of both subjects in a structured manner.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 49.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers printed books, brochures, leaflets and similar printed matter, whether or not in single sheets. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers virtually all publications and printed reading matter, illustrated or not, with the exception of publicity matter and products more specifically covered by other headings of the Chapter (particularly heading 49.02, 49.03 or 49.04). It includes, among others, brochures, pamphlets and leaflets, whether consisting of several sheets of reading matter fastened together (e.g., stapled), or of unfastened sheets, or even of single sheets. These include publications such as: shorter scientific theses and monographs, instruction notices, etc., issued by government departments or other bodies, tracts, hymn sheets, etc.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 4901.10.00 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”.</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>[Signature]</i></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p>



2018-05-017 p.15

Open
MASTER COPY





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 4901.99.10 MFN - Zero ATIGA - Zero		18-114
		3	DATE ISSUED
			APR 24 2018

4	DESCRIPTION OF GOOD
	“KUMON® SOLUTION BOOKS”
	Based on the information and sample submitted, subject articles are soft bound, A5-size books containing the mathematical solutions and answers to students' worksheets in Kumon's Mathematics Program for Levels J to O. Subject articles are individually bound for each level.

5	REASONS FOR CLASSIFICATION
	<p>Heading 49.01 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers printed books, brochures, leaflets and similar printed matter, whether or not in single sheets. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, among others, books and booklets consisting essentially of textual matter of any kind, and printed in any language or characters, including Braille or shorthand. They include literary works of all kinds, text-books (including educational workbooks sometimes called writing books), with or without narrative texts, which contain questions or exercises (usually with spaces for completion in manuscript). Such books may be bound (in paper or with soft or stiff covers) in one or more volumes, or may be in the form of printed sheets comprising the whole or a part of the complete work and designed for binding.</p> <p>In view thereof, subject articles are classified under AHTN 2017 subheading 4901.99.10, 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>Mari Lou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	  Republic of the Philippines TARIFF COMMISSION 18-00135

2018-05-07 P.16

MASTER COPY



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 3403.99.90 MFN - 1% ad valorem		18-117
		3	DATE ISSUED
			APR 24 2018

4	DESCRIPTION OF GOOD
	“TRAXIT® C 4550 DRY LUBRICANT”
	Based on the certified product composition sheet, safety data sheet, picture of packaging, and product specifications submitted, subject article is a sodium soap-based dry lubricant in the form of white powder. It is composed of sodium stearate, sodium sulfate, sodium hydroxide, and sodium carbonate. Packed in 25 kg paper bags and 140 kg steel drums, subject article is used as a lubricant in wire drawing applications.

5	REASONS FOR CLASSIFICATION
	<p>Heading 34.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided they do not contain, as basic constituents, 70 % or more by weight of petroleum oils or oils obtained from bituminous minerals (see heading 27.10), this heading includes, <i>inter alia</i>, prepared mixtures such as lubricating preparations used in wire-drawing to ensure that the wire rod slides easily through the dies. These include: certain aqueous emulsions of tallow and sulphuric acid; mixtures of sodium soap, aluminium stearate, mineral oils and water; mixtures of oils, fats and sulpho-oleates; mixtures, in powder form, of calcium soaps and lime.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3403.99.90, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p></p> <p>MARILOU P. MENDOZA Chairperson</p>
	  <p>18-00136</p>

MASTER COPY

2018-05-017 p.17



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 3403.99.90 MFN - 1% ad valorem		18-118
		3	DATE ISSUED
			APR 24 2018

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“TRAXIT® TR 41 B DRY LUBRICANT”</p> <p>Based on the product brochure, certified product composition sheet, picture of packaging, and safety data sheet submitted, subject article is a dry synthetic lubricant in the form of white, soap-like solid. It is composed of calcium stearate, calcium hydroxide, and titania. Packed in 25 kg paper bags or 170 kg steel drums, subject article is used as a lubricant in wire drawing applications.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 34.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided they do not contain, as basic constituents, 70 % or more by weight of petroleum oils or oils obtained from bituminous minerals (heading 27.10), this heading includes, <i>inter alia</i>, prepared mixtures of the following types, among others, lubricating preparations used in wire-drawing to ensure that the wire rod slides easily through the dies. These include certain aqueous emulsions of tallow and sulphuric acid; mixtures of sodium soap, aluminium stearate, mineral oils and water; mixtures of oils, fats and sulpho-oleates; mixtures, in powder form, of calcium soaps and lime.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3403.99.90, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>

FOR THE COMMISSION


MARILOU P. MENDOZA
Chairperson



4th Floor West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines

Telephone Numbers (632) 926-8731 / (632) 928-8419 / (632) 936-3315 / (632) 936-3318 • Fax Number (632) 921-7960

Website: tariffcommission.gov.ph • Philippine Tariff Finder: finder.tariffcommission.gov.ph • Email Address: info@tariffcommission.gov.ph