

2017-03-041



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

**MASTER COPY**

amy

24 March 2017

MEMORANDUM:

TO : **All District and Sub-port Collectors  
All Chiefs, Formal Entry Division  
And Formal Entry Division Personnel**

RE : **Tariff Commission Circulars**

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization Act (Republic Act 10863), the Tariff Commission issued an Advance Rulings (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued from March 17-21, 2017, for various imported articles, and the same were submitted and reviewed by this Office, summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	2012 AHTN CODE	RATE OF DUTY	
			IN-QUOTA	OUT-QUOTA
17-034	"WOW COFFEE – BROWN, PRE-MIX COFFEE"	AHTN	2101.12.90A	2101.12.90B
		MFN	30% Ad Valorem	45% Ad Valorem
		ATIGA	Zero	Zero
17-043	"OREAS 502/502B CERTIFIED REFERENCE MATERIAL (CRM)"	3822.00.90	MFN – 1% Ad Valorem	AANZFTA – Zero*
17-061	"PIG NIPPLE DRINKERS"	8481.80.65	MFN – 1% Ad Valorem	

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

For your information and guidance and strict compliance.

By Authority of the Deputy Commissioner:

  
**SHA-HARIYAL D. OTTO**

Chief of Staff

Assessment and Operations Coordinating Group

cc: COMMISSIONER OF CUSTOMS



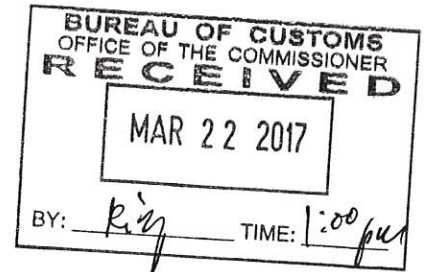
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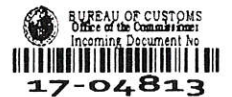
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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

21 March 2017



**COMMISSIONER NICANOR E. FAELDON**  
Bureau of Customs  
Port Area, Manila



Dear **Commissioner Faeldon**:

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. 17-034, 17-043, and 17-061, together with their respective brochures/ technical literature, issued from 17 March to 21 March 2017.

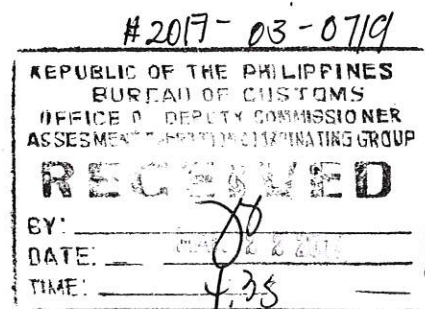
Thank you.

Very truly yours,

*MariLou P. Mendoza*  
**MARILOU P. MENDOZA**  
Chairperson

Encl: As stated.

cc: The Secretary  
Department of Finance  
Manila



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY			2	TCC (AR) NO.
	AHTN	<u>In-Quota</u>	<u>Out-Quota</u>		17-034
	MFN	2101.12.90 A	2101.12.90 B	3	DATE ISSUED
	ATIGA	30% ad valorem	45% ad valorem	MAR 21 2017	
		Zero	Zero		

4 DESCRIPTION OF GOOD

"WOW COFFEE – BROWN, PRE-MIX COFFEE"

Based on the ingredients list, product description and certificate of analysis submitted, subject article is a milk coffee mix in powder form. It contains sugar, non-dairy creamer, brown sugar, instant coffee, whey powder, maltodextrin, coffee, vanilla and milk flavor, caramel powder, and anti-caking powder. Packed in 25 kg kraft bags, subject article is to be dried to eliminate moisture and repacked into sachets for retail.

5 REASONS FOR CLASSIFICATION

Heading 21.01 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers 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 Notes (ENs) state that this heading covers, among others, preparations with a basis of the coffee, tea or maté extracts, essences or concentrates. 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 2012 AHTN subheadings 2101.12.90A and 2101.12.90B, with an in-quota and out-quota Most Favoured Nation (MFN) rates of duty of 30% and 45% ad valorem, respectively and ASEAN Trade and Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "D".

FOR THE COMMISSION  
*MariLou P. Mendoza*  
MARILOU P. MENDOZA  
Chairperson







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*amy*

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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>2012 AHTN CODE AND RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 3822.00.90 MFN - 1% ad valorem AANZFTA - Zero		17-043
		<b>3</b>	<b>DATE ISSUED</b>
			MAR 17 2017

**4 DESCRIPTION OF GOOD**

**“OREAS 502/502B CERTIFIED REFERENCE MATERIAL (CRM)”**

Based on the material safety data sheet submitted, subject article is a certified reference material, containing different compositions, such as: crystalline silica (quartz), feldspar, clays (illite, montmorillonite, kaolin), adularia, mica (sericite), carbonate (calcite, dolomite, magnesite), chlorite, iron oxides and sulphides (pyrite, pyrrhotite, arsenopyrite). It is prepared from naturally-occurring gold bearing rocks and base metal ores and contains varying amounts of crystalline silica. Available in either single use packaging (containing 60-gram unit), in robust laminated foil pouches with erasable labels or wide mouth jars, it is accompanied by a certificate indicating the values, methods used to determine the values and degree of certainty. Subject article is used in the mining industry as laboratory standards for testing and checking the performance of the assay.

**5 REASONS FOR CLASSIFICATION**

Heading 38.22 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, certified reference materials. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the certified reference materials of this heading are reference materials prepared for the calibration of an apparatus, the assessment of a measurement method or the assignment of values to a material. These reference materials may consist of the following, among others, materials, whether natural or synthetic, certain properties of which have been accurately determined (e.g., tensile strength, specific gravity). These reference materials must be accompanied by a certificate which indicates the values of the certified properties, the methods used to determine the values and the degree of certainty associated with each value, and the certifying authority.

In view thereof, subject article is classified under 2012 AHTN subheading 3822.00.90 with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and ASEAN-Australia New Zealand Free Trade Area (AANZFTA) rate of duty of zero, subject to submission to Certificate of Origin (CO) Form “AANZ”.

FOR THE COMMISSION

*Mari Lou 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>2012 AHTN CODE AND RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8481.80.65</b>		<b>17-061</b>
	<b>MFN - 1% ad valorem</b>	<b>3</b>	<b>DATE ISSUED</b>
			<b>MAR 17 2017</b>

**4 DESCRIPTION OF GOOD****"PIG NIPPLE DRINKERS"**

Based on the brochure and product specifications submitted, subject articles are nipple drinkers (waterers) for pigs. These valves, made from stainless steel material, are used by pigs to gain access to drinking water. They have a thread at one end used for attachment to a pipe which is connected to the water source. Their specifications are as follows:

Model/Part No.	Specifications	Picture	Model/Part No.	Specifications	Picture
50.03.19424	Pig bite nipple 65 mm long;		50.03.19787	Wet feeding nipple 42/62 mm long;	
50.03.19401	½", adjustable orifice			½", adjustable orifice	
50.03.19400			50.03.19710	Wet feeding nipple 47/61 mm long;	
50.03.19430				⅜", 5 mm orifice	
50.03.19420	Pig bite nipple 65 mm long;		50.04.19424	Pig bite nipple 65 mm long;	
	½", 6 mm brass orifice		50.04.19401	½", adjustable orifice	
50.03.19827	Pig bite nipple 82 mm long;		50.04.19827	Pig bite nipple 65 mm long;	
	¾", adjustable orifice			¾", adjustable orifice	
50.03.19836	Pig bite nipple 80 mm long;		50.04.19836	Pig bite nipple 80 mm long;	
	½", ¾", bite piece, adjustable orifice			½", ¾", bite piece, adjustable orifice	
50.03.19537	Piglet bite nipple 56 mm long;		50.04.19537	Piglet bite nipple 56 mm long;	
	½", ⅜", bite piece, adjustable orifice			½", ⅜", bite piece, adjustable orifice	
50.03.19319	Spray nipple 56 mm long;		50.04.11523	Piglet bite nipple 67 mm long;	
	½", slit			⅜", 5 mm orifice	
50.03.19306	Spray nipple 56 mm long;		50.04.11447	Wet feeding nipple 35/55 mm long;	
	½", 3 spray holes			½"	
50.03.19466	Wet feeding nipple 30/58 mm long;		50.04.19478	Wet feeding nipple 33/61 mm long;	
	½", adjustable orifice			½", adjustable orifice	