

2017-04-014



Republic of the Philippines
Department of Finance
BUREAU OF CUSTOMS

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06 April 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 27-30, 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
17-046	"NANKID OPTIPRO [®] HW FOUR"	2106.90.99	MFN – 7% Ad Valorem
17-066	"LG MULTI-V 2 WAY CASSETTE INDOOR UNIT, Model: ARNU18GTLA4"	8415.90.19	MFN – 10% Ad Valorem AKFTA – Zero*
17-069	"DEMP [™] (DIETARY ESCAPE MICROBIAL PROTEIN)"	2102.20.00	MFN – 3% 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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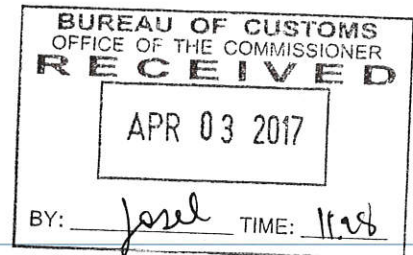
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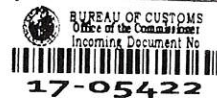
REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

30 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. 17-046, 17-066 and 17-069, together with their respective brochures/ technical literature, issued from 27 March to 30 March 2017.

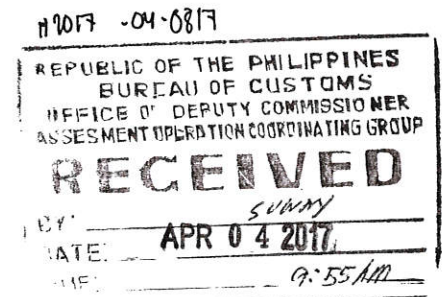
Thank you.

Very truly yours,

MariLou P. Mendoza
MARILOU P. MENDOZA
Chairperson

Encl: As stated.

cc: *The Secretary*
Department of Finance
Manila



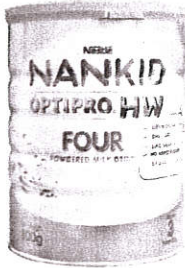
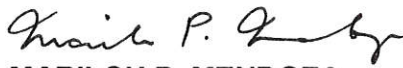




REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	<p>AHTN 2106.90.99 MFN - 7% ad valorem</p>		17-046
		3	DATE ISSUED
			MAR 27 2017

4	DESCRIPTION OF GOOD
	<p style="text-align: center;">“NANKID OPTIPRO® HW FOUR”</p> <p>Based on the certificate of analysis, sample, and brochure submitted, subject article is a powdered milk drink. It is composed of partially hydrolyzed whey protein, maltodextrin, vegetable oils, minerals, acidity regulator, Arachidonic acid/docosahexaenoic acid (ARA/DHA), vitamin mix and probiotics. Packed in cans of a net weight of 800 grams, subject article is indicated for children above 3 years old.</p> <div style="text-align: right; margin-top: 10px;">  </div>
5	REASONS FOR CLASSIFICATION
	<p>Heading 21.06 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers, among others, preparations for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk, etc.), for human consumption.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 2106.90.99, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.</p> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p>  MARILOU P. MENDOZA Chairperson </div> <div style="text-align: left; margin-top: 20px;">   17-00069 </div>



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 8415.90.19 MFN – 10% ad valorem AKFTA – Zero		17-066
		3	DATE ISSUED
			MAR 22 2017

4	DESCRIPTION OF GOOD										
	“LG MULTI-V 2 WAY CASSETTE INDOOR UNIT, Model: ARNU18GTLA4”										
	<p>Based on the technical information submitted, subject article is an indoor unit of a “split-type” air conditioning machine, consisting of the evaporator coil, temperature control, fan and air vent. Designed for ceiling installation that distributes air through two-way direction diffusers, it is to be connected through electrical wiring and tubing to the outdoor unit (housing the compressor, condenser, fan, expansion valve, and other components). Subject article is designed to provide cooled and conditioned air in homes, offices and, other similar closed spaces. Its specifications are:</p>										
	<table border="1"> <thead> <tr> <th>Product Code</th> <th>Cooling capacity (kW)</th> <th>Power supply (V/Hz)</th> <th>Maximum air flow rate (m³/min)</th> <th>Net dimension W x H x D (mm)</th> </tr> </thead> <tbody> <tr> <td>ARNU18GTLA4</td> <td>5.6</td> <td>220-240/50</td> <td>13.0</td> <td>830 x 550 x 225</td> </tr> </tbody> </table>	Product Code	Cooling capacity (kW)	Power supply (V/Hz)	Maximum air flow rate (m ³ /min)	Net dimension W x H x D (mm)	ARNU18GTLA4	5.6	220-240/50	13.0	830 x 550 x 225
Product Code	Cooling capacity (kW)	Power supply (V/Hz)	Maximum air flow rate (m ³ /min)	Net dimension W x H x D (mm)							
ARNU18GTLA4	5.6	220-240/50	13.0	830 x 550 x 225							

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.15 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) 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 (ENs) 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, among others, offices, homes, public halls, etc.</p> <p>Further, subheading 8415.90 includes both indoor and outdoor units for split-system air conditioning machines of subheading 8415.10 when presented separately. The units are designed to be connected by electrical wiring and copper tubing through which refrigerant passes between the indoor and outdoor units.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 8415.90.19 with 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”.</p>

FOR THE COMMISSION

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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 2102.20.00 MFN - 3% ad valorem		17-069
		3	DATE ISSUED
			MAR 30 2017

4	DESCRIPTION OF GOOD
	“DEMP™ (DIETARY ESCAPE MICROBIAL PROTEIN)”
	<p>Based on the research trial, certificate of product registration from the Bureau of Animal Industry (BAI), certificate of formulation, method of manufacture, product specification sheet, and product label submitted, subject article is a dried brewer's yeast in the form of medium brown powder having a characteristic odour and taste. Packed in 25 kg bags, it is a performance enhancer which is a source of dietary protein for ruminants.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 21.02 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, yeasts (active or inactive). The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the yeasts of this heading may be in the active or inactive state. Inactive yeasts, obtained by drying, are generally brewery, distillery or bakers' yeasts which have become insufficiently active for further use in those industries. They are used for human consumption (source of vitamin B) or for feeding animals. It should, however, be noted that, owing to their growing importance, these dried yeasts are to an increasing extent being produced directly from specially prepared active yeasts.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 2102.20.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p>
	<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	  17-00070