



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

10 January 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) covering the period, 05 to 15 December 2016, 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
16-265	"EP-NG930BBEGWW FAST WIRELESS CHARGING STAND"	8504.40.19	MFN – Zero ATIGA – Zero* ACFTA – Zero* AKFTA – Zero*
16-281	"REWOQUAT Ci-DEEDMAC V HM"	3402.90.15	MFN – 5% ad valorem ACFTA – Zero*
16-319	"AUTARSYS SOLAR ENERGY STORAGE SYSTEM (ESS), MODEL: ESS MINI 30/42"	8507.60.90	MFN – 5% ad valorem
16-325	"ALThERA®"	2106.90.94	MFN - 7% ad valorem
16-321	"ROADPACKER CLAY BRICK STABILIZER"	3824.90.99	MFN - 3% ad valorem
16-333	"PORK PELLETT"	0210.99.20	MFN – 7% ad valorem
16-335	"PREVENAR 13® PFS 0.5ml x 1's"	3002.20.90	MFN 1% ad valorem

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

For your information and guidance and strict compliance.

[Signature]
Atty. EDWARD JAMES A. DY BUCO
Deputy Commissioner
Assessment and Operations Coordinating Group *[Signature]*

cc: COMMISSIONER OF CUSTOMS

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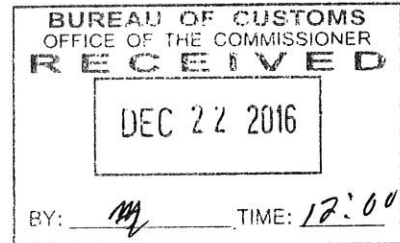
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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

19 December 2016

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. 16-265, 16-281, 16-319, 16-321, 16-325, 16-333, and 16-335, together with their respective brochures/technical literature, issued from 05 December 2016 to 15 December 2016.

Thank you.

Very truly yours,

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 AHTN 8504.40.19 MFN - Zero ATIGA - Zero ACFTA - Zero AKFTA - Zero
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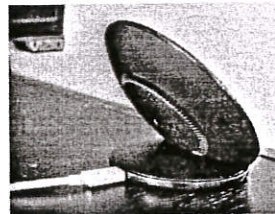
2	TCC (AR) NO. 16-265
3	DATE ISSUED DEC 15 2016

4 DESCRIPTION OF GOOD

“EP-NG930BBEGWW FAST WIRELESS CHARGING STAND”

Based on the brochure and technical information submitted, subject article is a wireless charging stand designed for compatible Samsung smartphones. It is fitted with a 5-pin micro USB port for connection to power adaptor of the phone (imported separately) and operates at maximum power of 5-9 W.

The power adaptor converts 100-240 V AC from the mains to 5-9 V DC. This is, in turn, converted by the charging stand into high frequency alternating current. The alternating current flows through the transmitter coil circuit in the charging stand, creating a magnetic field. The magnetic field generates current within the receiver coil of the smartphone when it is placed on top or within a specified distance from the stand. Current flowing within the receiver coil is converted into useful 5-9 V DC by the receiver circuit, thus charging the battery of the phone.



5 REASONS FOR CLASSIFICATION

Heading 85.04 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers electrical transformers, static converters (for example, rectifiers) and inductors. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this heading covers, among others, electrical static converters. The apparatus of this group are used to convert electrical energy in order to adapt it for further use. They incorporate converting elements (e.g., valves) of different types. They may also incorporate various auxiliary devices (e.g., transformers, induction coils, resistors, command regulators, etc.). Their operation is based on the principle that the converting elements act alternately as conductors and non-conductors.

In view thereof, subject article is classified under 2012 AHTN subheading 8504.40.19 with a Most Favoured Nation (MFN) rate of duty of zero; ASEAN Trade in Goods (ATIGA), ASEAN-China Free Trade Area (ACFTA), and ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Forms “D”, “E” and “AK”, respectively.

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)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3402.90.15 MFN - 5% ad valorem ACFTA - Zero		16-281
		3	DATE ISSUED
			DEC 15 2016

4 DESCRIPTION OF GOOD

“REWOQUAT Ci-DEEDMAC V HM”

Based on the safety data sheet and product composition submitted, subject article is a cationic preparation based on dimethyldiesterammonium chloride containing 88% distearoylethyl/dipalmitoylethyl dimonium chloride (a quaternary ammonium compound), 9% isopropyl alcohol and 3% cocos nucifera (coconut) oil in the form of white to slight yellowish hot melt liquid with isopropanol odour. Imported in bulk, it is used as raw material for fabric softening preparations.

5 REASONS FOR CLASSIFICATION

Heading 34.02 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that this group comprises three categories of preparations, among others, surface-active preparations. Surface-active preparations are used for their cleansing, wetting, emulsifying or dispersing properties in many industrial applications, for example as basic materials for the manufacture of washing preparations (e.g., anionic surface-active preparations which may contain, either as a residue or as a result of deliberate additions, a considerable quantity of sodium sulphate or other inorganic salts of the type arising during the manufacture of the surface-active agent).

In view thereof, subject article, being a cationic surface active preparation, is classified under 2012 AHTN subheading 3402.90.15, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to the submission of Certificate of Origin (CO) Form “E”.

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)

1	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8507.60.90 MFN - 5% ad valorem		16-319
		3	DATE ISSUED
			DEC 15 2016

4 DESCRIPTION OF GOOD

“AUTARSYS SOLAR ENERGY STORAGE SYSTEM (ESS), MODEL: ESS MINI 30/42”

Based on the technical information submitted, subject article is an energy storage system consisting of a battery system (based on lithium-ion batteries), battery management system, Sunny Tripower (STP) 10 kVA TL-20 PV inverter, MR GRIDCON® ACF battery inverter, AC connection boxes, and DC connection boxes housed inside an 8-foot container van. The system has a storable energy capacity of 42 kWh. It stores energy generated from energy sources (example, photovoltaic, grid and diesel generator set) for the short and medium term, kept ready for use.

5 REASONS FOR CLASSIFICATION


Heading 85.07 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers electric accumulators, including separators therefor, whether or not rectangular (including square). The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that electric accumulators (storage batteries or secondary batteries) are characterised by the fact that the electrochemical action is reversible so that the accumulator may be recharged. They are used to store electricity and supply it when required.

The ENs further state that accumulators containing one or more cells and the circuitry to interconnect the cells amongst themselves, often referred to as "battery packs", are covered by this heading, whether or not they include any ancillary components which contribute to the accumulator's function of storing and supplying energy, or protect it from damage, such as electrical connectors, temperature control devices (e.g., thermistors), circuit protection devices, and protective housings. They are classified in this heading even if they are designed for use with a specific device.


In view thereof, subject article is classified under 2012 AHTN subheading 8507.60.90 with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem.

FOR THE COMMISSION

Mari Lou P. Mendoza
MARILOU P. MENDOZA
 Chairperson



Republic of the Philippines
TARIFF COMMISSION



16-00098

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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 3824.90.99 MFN - 3% ad valorem		16-321
		3	DATE ISSUED
			DEC 05 2016

4 DESCRIPTION OF GOOD

“ROADPACKER CLAY BRICK STABILIZER”

Based on the material safety data sheet, specific ingredient declaration and product labelling submitted, subject article is a clay brick stabilizer, in liquid form. Having a specific gravity of 1.12 – 1.15 and pH < 2, it is composed of phosphoric acid, sulphuric acid, naphthalene sulphonic acid and water. Packed in 205 liter drums, it is used to bind the soil to achieve the compaction necessary for increasing the strength of building bricks. It is added at a rate of 0.2 liter per cubic meter of material/soil.

5 REASONS FOR CLASSIFICATION

Heading 38.24 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the chemical products classified here are therefore products whose composition is not chemically defined, whether they are obtained as by-products of the manufacture of other substances (this applies, for example, to naphthenic acids) or prepared directly. The chemical or other preparations are either mixtures (of which emulsions and dispersions are special forms) or occasionally solutions. The preparations classified here may be either wholly or partly of chemical products (this is generally the case) or wholly of natural constituents.

In view thereof, subject article is classified under 2012 AHTN subheading 3824.90.99, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

FOR THE COMMISSION

MariLou P. Mendoza
MARILOU P. MENDOZA
Officer-In-Charge



16-00095

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REPUBLIC OF THE PHILIPPINES

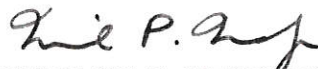


TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 2012 AHTN CODE AND RATE/S OF IMPORT DUTY AHTN 2106.90.94 MFN - 7% ad valorem	2 TCC (AR) NO. 16-325
	3 DATE ISSUED DEC 15 2016

4	DESCRIPTION OF GOOD <p style="text-align: center;">“ALThERA®”</p> <p>Based on the certificate of ingredients and sample submitted, subject article is a hypoallergenic infant formula composed of lactose, maltodextrin, vegetable oils, whey protein, emulsifier, minerals, vitamins, etc. Packed in 450 gram (net weight) cans, it is used for the dietary management of infants allergic to cow’s milk protein.</p> <div style="text-align: right;"></div>
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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 provided that they are not covered by any other heading of the Nomenclature, 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 2106.90.94, 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;">  Republic of the Philippines TARIFF COMMISSION  16-00099 </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	2012 AHTN CODE AND RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 0210.99.20 MFN - 7% ad valorem		16-333
		3	DATE ISSUED
			DEC 15 2013

4 DESCRIPTION OF GOOD

“PORK PELLETS”

Based on the product technical specification, material safety data sheet, process flowchart and sample submitted, subject article is processed pork skin in the form of hard, dried, rectangular pieces with light hazelnut colour. It is obtained by cleaning, cutting, dehydrating, defatting and the addition of salt and additives for anti-oxidation and preservation. Packed in polyethylene bags with net weight of 25 kg, it is used in food production.



5 REASONS FOR CLASSIFICATION

Note 02 of Section I of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) states that except where the context otherwise requires, throughout the Nomenclature any reference to “dried” products also covers products which have been dehydrated, evaporated or freeze-dried.

The General Explanatory Notes to Chapter 02 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) states that offals, such as skins, are classified in Chapter 02 when suitable for human consumption.

Heading 02.10 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, meat and edible meat offal, salted, in brine, dried or smoked. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that salted, dried (including dehydrated or freeze-dried) or smoked meat (e.g., bacon, ham, shoulder) remains classified in this heading if it has been enclosed in guts, stomachs, bladders, skins or similar casings (natural or artificial), provided that it has not been previously chopped or minced and combined with other ingredients (heading 16.01).

In view thereof, subject article is classified under 2012 AHTN subheading 0210.99.20, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.

FOR THE COMMISSION



16-00100

Mari Lou P. Mendoza
MARILOU P. MENDOZA
Chairperson

2017-01-01-028 P2



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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 3002.20.90 MFN - 1% ad valorem		16-335
		3	DATE ISSUED
			DEC 15 2016

4	DESCRIPTION OF GOOD
	“PREVENAR 13® PFS 0.5ml x 1’s”
	<p>Based on the certificate of product registration from the Food and Drug Administration (FDA), medical insert, product catalog, and sample of packaging submitted, subject article is an intramuscular, pneumococcal 13-valent conjugate vaccine. It is indicated for the prevention of invasive disease, pneumonia and acute otitis media caused by <i>Streptococcus pneumoniae</i> serotypes 1, 3, 4, 5, 6A, 6B, 7F, 9V, 14, 18C, 19A, 19F and 23F in infants, children and adolescents. Each dose (0.5 ml) contains saccharides of the capsular antigens of <i>Streptococcus pneumoniae</i> serotypes 1, 3, 4, 5, 6A, 6B, 7F, 9V, 14, 18C, 19A, 19F and 23F individually conjugated by reductive amination to non-toxic diphtheria CRM₁₉₇ protein.</p> <p>Subject article is available in boxes of single dose of 0.5 ml suspension in prefilled syringe with separate needle, or in a box of 50 pieces of 0.5 ml clear glass vial. It is stored in a refrigerator at +2 °C to +8 °C (36 °F to 46 °F).</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 30.02 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers, among others, vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the most typical vaccines are prophylactic preparations of microbial origin containing either viruses or bacteria suspended in saline solutions, oil (lipovaccines) or other media. These preparations have usually been treated to reduce their toxicity without destroying their immunizing properties. Other vaccines include recombinant vaccines, peptide vaccines and carbohydrate vaccines. These vaccines generally contain an antigen, a recognised part of an antigen or a gene coding for a recognised part of an antigen (peptides, recombinants or conjugates of protein and others). The “recognised part of an antigen” is the part of an antigen which triggers the immunological response in the organism. Many of these vaccines target a specific virus or bacterium. These vaccines are used for prophylactic or therapeutic purposes.</p>

In view thereof, subject article is classified under 2012 AHTN subheading 3002.20.90 with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

FOR THE COMMISSION


MARILOU P. MENDOZA
 Chairperson



16-00101