2019-11-009





#### **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

SUBJECT

TARIFF COMMISSION CIRCULARS/ADVANCE RULINGS

(TCC/AR)

DATE

15 November 2019

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 06-11 November 2019, 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	2019 RATES OF DUTY
19-345	"BIOMAX"	2309.90.20	MFN – Zero
19-373	"DXN LIGNOPINE"	2106.90.55	MFN – 10% Ad Valorem ATIGA – Zero*

# 2019\_11-009 p.2





MANILA 1099

19-395	"SHARP WASHING MACHINE KIT 2 – CABINET ASSEMBLY, PARTCODE: CCAB- A118PLA0"	8450.90.10	MFN – 3% Ad Valorem ACFTA – Zero*
19-396	"SHARP WASHING MACHINE KIT 2 – CABINET ASSEMBLY, PARTCODE: CCAB- A116PLA0"	8450.90.20	MFN – 3% Ad Valorem ACFTA – Zero*
19-397	"SHARP WASHING MACHINE KIT 2 – CABINET ASSEMBLY, PARTCODE: CCAB- A115PLA0"	8450.90.20	MFN – 3% Ad Valorem ACFTA – Zero*
19-398	"SHARP WASHING MACHINE KIT 2 – CABINET ASSEMBLY, PARTCODE: CCAB- A117PLA0"	8450.90.20	MFN – 3% Ad Valorem ACFTA – Zero*
19-400	"SHARP WASHING MACHINE KIT 2 – CABINET ASSEMBLY, PARTCODE: CCAB- A119PLA0"	8450.90.10	MFN – 3% Ad Valorem ACFTA – Zero*
19-410	"SAMSUNG SMARTTHINGS OUTLET (TYPE F)"	9032.89.39	MFN – 1% Ad Valorem ATIGA – Zero* ACFTA – Zero* AKFTA – Zero*

MANILA 1099

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19-458	"FIBER TO THE HOME (FTTH) FIBER OPTIC SPLICE CLOSURE"	3926.90.99B	MFN – 15% Ad Valorem ACFTA – Zero*
19-464	"FREYSSINET HD STAY CABLE ANCHORAGES"	7308.90.99	MFN – 10% Ad Valorem
19-467	"CISCO WEBEX <sup>TM</sup> ROOM 55, MODEL: CS- ROOM55-K9"	8517.62.59	MFN – Zero
19-468	"HD PLUS 144A HAEMODIALYSIS LIQUID CONCENTRATE ACID"	3004.90.89	MFN – Zero ATIGA – Zero*
19-469	"APPLE CONCENTRATE DEIONIZED"	2009.79.00	MFN – 7% Ad Valorem
19-474	"EATON SAFEPATH AUDIO BOOSTER, Model: SPB-320E"	8518.40.90	MFN – 1% Ad Valorem
19-475	"ALERTON® BACTALK® VLC-550"	8537.10.99C	MFN – 5% Ad Valorem

# REPUBLIC OF THE PHILIPPINES DEPARTMENT OF FINANCE BUREAU OF CUSTOMS

# MASTER COPY

MANILA 1099

"OTTERBOX COMMUTER SERIES"	3926.90.99B	MFN – 15% Ad Valorem ACFTA – Zero*
"MESA 8L TURBO CHARGED GENERATOR SET"	8502.20.30	MFN – Zero
"MESA 22L TURBO CHARGED GENERATOR SET"	8502.20.30	MFN – Zero
"MESA 8L NATURALLY ASPIRATED GENERATOR SET"	8502.20.20	MFN – Zero
"MESA 14L TURBO CHARGED GENERATOR SET"	8502.20.30	MFN – Zero
"MESA 11L TURBO CHARGED GENERATOR SET"	8502.20.30	MFN – Zero
"FLAVOR CONDENSED MILK (LIQUID)"	3824.99.70	MFN – 3% Ad Valorem ATIGA – Zero*
	"MESA 8L TURBO CHARGED GENERATOR SET"  "MESA 22L TURBO CHARGED GENERATOR SET"  "MESA 8L NATURALLY ASPIRATED GENERATOR SET"  "MESA 14L TURBO CHARGED GENERATOR SET"  "MESA 11L TURBO CHARGED GENERATOR SET"  "MESA 11L TURBO CHARGED GENERATOR SET"	"MESA 8L TURBO CHARGED GENERATOR SET"  "MESA 22L TURBO CHARGED GENERATOR SET"  "MESA 8L NATURALLY ASPIRATED GENERATOR SET"  "MESA 14L TURBO CHARGED GENERATOR SET"  "MESA 14L TURBO CHARGED GENERATOR SET"  "MESA 11L TURBO CHARGED GENERATOR SET"  "MESA 11L TURBO CHARGED GENERATOR SET"  "MESA 11L TURBO CHARGED GENERATOR SET"  "FLAVOR CONDENSED MILK  3824.99.70

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

Page | 4 South Harbor, Gate 3, Port Area, Manila 1009 • tel. Nos. 527-4537, 527-1935 (OCOM) Website: <a href="mailto:www.customs.gov.ph">www.customs.gov.ph</a> • Email: <a href="mailto:Boc.cares@customs.gov.ph">Boc.cares@customs.gov.ph</a> (PIAD)







BUREAU OF CUSTOMS

#### REPUBLIC OF THE PHILIPPINES

### TARIFF COMMISSION

TCOC Ref. No. 19-123

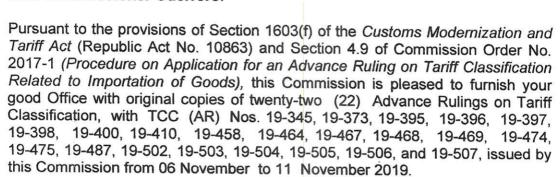


TIME: 10 CU

12 November 2019

COMMISSIONER REY LEONARDO GUERRERO Bureau of Customs Port Area, Manila

Dear Commissioner Guerrero:



Thank you.

Very truly yours,

MARILOU P. MENDOZA Chairperson

REPUBLIC OF THE THE PPINES

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Encl: As stated.

cc: The Secretary
Department of Finance
Manila



OFFICE OF THE DIRECTOR
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By: \_\_\_\_\_
Date: |II|K||4

Time: |II|X||4





#### REPUBLIC OF THE PHILIPPINES

### TARIFF COMMISSION

### ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY

AHTN 2309.90.20 MFN - Zero

2	TCC (AR) N	Ο.
	19-345	
3	DATE ISSU	ED
	NOV A C 201	n
	NOV 0 6 201	

#### DESCRIPTION OF GOOD

#### "BIOMAX"

Based on the product specifications, production process flowchart, certificate of formula, product label, material safety data sheet, and certificate of analysis submitted, subject article contains fermented soya bean meal, glucose, yeast extract, yeast peptone, and lactic acid bacteria, and is in the form of a yellow powder. Packed in 20-kg, 25-kg, or 50-kg paper bags, subject article is to be added to feeds of shrimp and fish, at a rate of 5% to 10%, as a source of protein.

#### 5 REASONS FOR CLASSIFICATION

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 includes products of a kind used in animal feeding, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, for example, in the case of products obtained from vegetable materials, those which have been treated to such an extent that the characteristic cellular structure of the original vegetable material is no longer recognisable under a microscope.

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.

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

#### ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

#### AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY

AHTN 2106.90.55 MFN - 10% ad valorem ATIGA - Zero

TC	С	(A	R) NO.
1	9-3	373	3
DA	TE	: 15	SSUED
NV	0	O	2019
	DA	19-3 DATE	19-373 DATE IS

#### 4 DESCRIPTION OF GOOD

#### "DXN LIGNOPINE"

Based on the product description, manufacturing process flowchart, product ingredient declaration, and sample submitted, subject article is a mixture of fermented pineapple juice, sugar, lime, and tiger milkmushroom (*Lignosus rhinoceros*). It is in the form of yellowish-brown viscous liquid with a sweet-tangy taste and an alcohol content of 0.09%. Packed in 285-ml and 700-ml bottles, subject article is to be diluted with water at a ratio of 1:9 prior to consumption as beverage.



#### 5 REASONS FOR CLASSIFICATION

Heading 21.06 of the AHTN 2017 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, *inter alia*, preparations for the manufacture of lemonades or other beverages, consisting, for example, of concentrated fruit juice with the addition of citric acid (in such a proportion that the total acid content is appreciably greater than that of the natural juice), essential oils of fruit, synthetic sweetening agents, etc. Such preparations are intended to be consumed as beverages after simple dilution with water or after further treatment. Certain preparations of this kind preparations.

In view thereof, subject article is classified under AHTN 2017 subheading 2106.90.55, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem 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











## TARIFF COMMISSION

### ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY

AHTN 8450.90.10 MFN - 3% ad valorem ACFTA - Zero

2	TCC (AR) NO.
	19-395
3	DATE ISSUED

NOV 0 8 2019

#### 4 DESCRIPTION OF GOOD

# "SHARP WASHING MACHINE KIT 2 - CABINET ASSEMBLY, PARTCODE: CCAB-A118PLA0"

Based on the technical specifications and parts list submitted, and sample shown, subject article is a cabinet and tub assembly of a washing machine consisting of the drain motor, drain valve assembly, overflow hose, capacitor, clutch assembly, cabinet assembly, outer and inner tub assemblies, pulsator, and other small parts. To manufacture a 10.5-kg fully-automatic top-loading washing machine, the top cover (with control panel), motor, power cord, and other parts are to be incorporated to subject article.

#### 5 REASONS FOR CLASSIFICATION

Heading 84.50 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers household or laundry-type washing machines, including machines which both wash and dry. The pertinent Harmonized System (HS) Explanatory Notes state that subject to the general provisions regarding the classification of parts, the heading also covers parts of the machines of this heading.

In view thereof, subject article is classified under AHTN 2017 subheading 8450.90.10 with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "E".

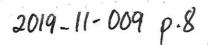
This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.

Republic of the Philippines
TARIFF COMMISSION
19-00425

FOR THE COMMISSION

MARILOUP MENDOZA











# TARIFF COMMISSION

# ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY

AHTN 8450.90.20 MFN - 3% ad valorem ACFTA - Zero

2	TCC (AR) NO.
	19-396
3	DATE ISSUED
	NOV 0 8 2019

#### 4 DESCRIPTION OF GOOD

"SHARP WASHING MACHINE KIT 2 - CABINET ASSEMBLY, PARTCODE: CCAB-A116PLA0"

Based on the technical specifications and parts list submitted, and sample shown, subject article is a cabinet and tub assembly of a washing machine consisting of the drain motor, drain valve assembly, overflow hose, capacitor, clutch assembly, cabinet assembly, outer and inner tub assemblies, pulsator, and other small parts. To manufacture an 8.0-kg fully-automatic top-loading washing machine, the top cover (with control panel), motor, and power cord are to be fitted to subject article.

### 5 REASONS FOR CLASSIFICATION

Heading 84.50 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers household or laundry-type washing machines, including machines which both wash and dry. The pertinent Harmonized System (HS) Explanatory Notes state that subject to the general provisions regarding the classification of parts, the heading also covers parts of the machines of this heading.

In view thereof, subject article is classified under AHTN 2017 subheading 8450.90.20 with a Most Favoured Nation (MFN) rate of duty of 3% 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.

Republic of the Philippines
TARIFF COMMISSION
19-00424

FOR THE COMMISSION

Tie P. af







## TARIFF COMMISSION

# ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY

AHTN 8450.90.20 MFN - 3% ad valorem ACFTA - Zero

2	TCC (AR) NO	Ο.
	19-397	
3	DATE ISSUE	D
	NOV 0 8 2019	

#### 4 DESCRIPTION OF GOOD

"SHARP WASHING MACHINE KIT 2 - CABINET ASSEMBLY, PARTCODE: CCAB-A115PLA0"

Based on the technical specifications and parts list submitted, and sample shown, subject article is a cabinet and tub assembly of a washing machine consisting of the drain motor, drain valve assembly, overflow hose, capacitor, clutch assembly, cabinet assembly, outer and inner tub assemblies, pulsator, and other small parts. To manufacture a 7-kg fully-automatic top-loading washing machine, the top cover (with control panel), motor, and power cord are to be fitted to subject article.

### 5 REASONS FOR CLASSIFICATION

Heading 84.50 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers household or laundry-type washing machines, including machines which both wash and dry. The pertinent Harmonized System (HS) Explanatory Notes state that subject to the general provisions regarding the classification of parts, the heading also covers parts of the machines of this heading.

In view thereof, subject article is classified under AHTN 2017 subheading 8450.90.20 with a Most Favoured Nation (MFN) rate of duty of 3% 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.

Republic of the Philippins
TARIFF COMMISSION
19-00423

FOR THE COMMISSION

Lie P. a









# TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY

AHTN 8450.90.20 MFN - 3% ad valorem ACFTA - Zero

2	TCC (AR) NO.
	19-398
3	DATE ISSUED
	NOV 0 8 2019

#### 4 DESCRIPTION OF GOOD

"SHARP WASHING MACHINE KIT 2 - CABINET ASSEMBLY, PARTCODE: CCAB-A117PLA0"

Based on the technical specifications, parts list, and sample submitted, subject article is a cabinet and tub assembly of a washing machine consisting of the drain motor, drain valve assembly, overflow hose, capacitor, clutch assembly, cabinet assembly, outer and inner tub assemblies, pulsator, and other small parts. To manufacture a 9-kg fully-automatic top-loading washing machine, the top cover (with control panel), motor, and power cord are to be fitted to subject article.

#### 5 REASONS FOR CLASSIFICATION

Heading 84.50 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers household or laundry-type washing machines, including machines which both wash and dry. The pertinent Harmonized System (HS) Explanatory Notes state that subject to the general provisions regarding the classification of parts, the heading also covers parts of the machines of this heading.

In view thereof, subject article is classified under AHTN 2017 subheading 8450.90.20 with a Most Favoured Nation (MFN) rate of duty of 3% 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

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 2019 RATE/S OF IMPORT DUTY

AHTN 8450.90.10 MFN - 3% ad valorem ACFTA - Zero

2	TCC (AR) NO.
	19-400
3	DATE ISSUED
	NOV 0 8 2019

### 4 DESCRIPTION OF GOOD

"SHARP WASHING MACHINE KIT 2 - CABINET ASSEMBLY, PARTCODE: CCAB-A119PLA0"

Based on the technical specifications and subject article is a cabinet and tub assembly of a washing machine consisting of the drain outer and inner tub assemblies, pulsator, and other automatic top-loading washing machine, the top cover (with control panel), motor, and power cord are to be fitted to subject article.

### 5 REASONS FOR CLASSIFICATION

Heading 84.50 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers household or laundry-type washing machines, including machines which both wash and dry. The pertinent Harmonized System (HS) Explanatory Notes state that subject to the general provisions regarding the classification of parts, the heading also covers parts of the machines of this heading.

In view thereof, subject article is classified under AHTN 2017 subheading 8450.90.10 with a Most Favoured Nation (MFN) rate of duty of 3% 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.

Republic of the Philippin TARIFF COMMISSION

FOR THE COMMISSION

Lie P. Q. J. MARILOUP MENDOZA







### TARIFF COMMISSION

# ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

### AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY

AHTN 9032.89.39

MFN - 1% ad valorem ATIGA - Zero ACFTA - Zero AKFTA - Zero

19-410	_	TCC (AR) NO
DATE ICCUE		19-410
DATE ISSUEL	3	DATE ISSUE

#### 4 DESCRIPTION OF GOOD

### "SAMSUNG SMARTTHINGS OUTLET (TYPE F)"

Based on the brochure and technical specifications submitted, subject article is a smart outlet adaptor capable of measuring and controlling/regulating electrical flow into devices/appliances. It is plugged into the wall socket and serves as a conduit between the electrical supply and the device/appliance. By pairing with Samsung SmartThings Hub or SmartThings WiFi through a mobile phone, subject article constantly measures and controls/regulates the flow of electricity to the plugged device/appliance based on predetermined current and/or voltage values. It is used to control the operations of lights, electronics, and small appliances, such as coffee machines and fans.

#### 5 REASONS FOR CLASSIFICATION

Heading 90.32 of the ASEAN Harmonized automatic regulating or controlling instruments and apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that in accordance with Note 7 to this Chapter, this heading covers: (B) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities, the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value. They consist essentially of the following devices (A) a measuring device (sensing device, converter, resistance probe, thermocouple, etc.) which determines the actual value of the variable to be controlled and converts it into a proportional electrical signal; (B) an electrical control device which compares the measured value with the desired value and gives a signal (generally in the form of a modulated current); (C) a starting, stopping or operating device (generally contacts, switches or circuit breakers, reversing switches or, sometimes, relay switches) which supplies current to an actuator in accordance with the signal received from the control device.





# ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

2	TCC (AR) NO.
	19-410

In view thereof, subject article is classified under AHTN 2017 subheading 9032.89.39, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; and ASEAN Trade in Trade Area (ACFTA) and ASEAN-Korea Free Trade Area (AKFTA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms "D", "E" and "AK", respectively.

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







### REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY

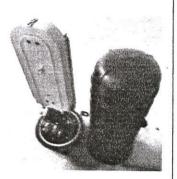
AHTN 3926.90.99B MFN – 15% ad valorem ACFTA – Zero

	TCC (AR) NC
	19-458
3	DATE ISSUE

#### 4 DESCRIPTION OF GOOD

### "FIBER TO THE HOME (FTTH) FIBER OPTIC SPLICE CLOSURE"

Based on the brochures, technical specifications, and sample submitted, subject article is a dome type optical fiber splice enclosure made of molded polycarbonate (PC) and acrylonitrile butadiene styrene (ABS) plastics. It consists of a base, body, cover, clamp, splice tray, bolts and nuts, and galvanized bracket, with no electrical element nor optical fiber adaptor (connector). Capable of holding an optical fiber bunch with 12-96 cores and an optical fiber ribbon of up to 288 cores, subject article is used as a local convergence point (LCP) in FTTH network systems. The weight and outside dimensions are 2,350-2,600 grams and 425 x 190 mm (H x D), respectively.



#### 5 REASONS FOR CLASSIFICATION

Heading 39.26 of the ASEAN Harmonized other articles of plastics and articles of other materials of headings 39.01 to 39.14. The pertinent Harmonized System (HS) Explanatory articles, not elsewhere specified or included, of plastics (as defined in Note 1 to the Chapter) or of other materials of headings 39.01 to 39.14.

In view thereof, subject article is classified under AHTN 2017 subheading 3926.90.99B, with a Most Favoured Nation (MFN) rate of duty of 15% 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













### Tariff Commission

### ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY

AHTN 7308.90.99 MFN - 10% ad valorem

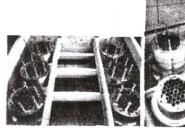
2	TCC (AR) NO.
	19-464
3	DATE ISSUED

NOV 0 6 2019

#### 4 DESCRIPTION OF GOOD

#### "FREYSSINET HD STAY CABLE ANCHORAGES"

Based on the brochure and technical information submitted, subject article is a pair of steel anchors (fixed and adjustable) for stay cables. Each consist of a cheese plate, stuffing box, bearing plate, block, wedges, bolts and nuts, cap, and nut and threaded body (for adjustable anchorage) or flange (for fixed anchorage). Subject article is designed to be installed on structures (using stay cables) to support and hold the stay cables in place and to protect the unsheathed ends of the strands against corrosion.





(fixed anchorage)

(adjustable anchorage)

#### 5 REASONS FOR CLASSIFICATION

Heading 73.08 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers complete or incomplete metal structures, as well as parts of structures. Parts of structures include clamps and other devices specially designed for assembling metal structural elements of round cross-section (tubular or other). These devices usually have protuberances with tapped holes in which screws are inserted, at the time of assembly, to fix the clamps to the tubing.

In view thereof, subject article is classified under AHTN 2017 subheading 7308.90.99, with a Most Favoured Nation (MFN) rate of duty of 10% 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.

Republic of the Philippin TARIFF COMMISSIO:

FOR THE COMMISSION







#### REPUBLIC OF THE PHILIPPINES

#### TARIFF COMMISSION

### ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

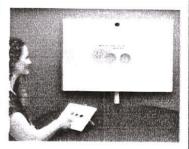
AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY

AHTN 8517.62.59 MFN – Zero 2 TCC (AR) NO. 19-467 3 DATE ISSUED NOV 1 1 2019

#### 4 DESCRIPTION OF GOOD

"CISCO WEBEX™ ROOM 55, MODEL: CS-ROOM55-K9"

Based on the technical information submitted, subject article is a video conference system consisting of an integrated video conference unit [55-inch light-emitting diode (LED) display, camera, six (6)-microphone array, four (4) loudspeakers, and embedded codec], a Touch 10 controller, two (2) external microphones, and network cables. The conference codec enables the transmission and reception of voice, video, and other data through various wired or wireless network connections. Data received are displayed on the



monitor for verbal communication (teleconferencing) and visual representation. Subject article may be imported with optional floor stand, wheel base, or wall mount fixtures.

#### 5 REASONS FOR CLASSIFICATION

Heading 85.17 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that other communication apparatus includes apparatus which allows for the connection to a wired or wireless communication network or the transmission or reception of speech or other sounds, images or other data within such a network.

In view thereof, subject article is classified under AHTN 2017 subheading 8517.62.59, 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

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Republic of the Philippines
TARIFF COMMISSION







## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

# 1 AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY

AHTN 3004.90.89 MFN - Zero ATIGA - Zero

2	TCC (AR) NO.
	19-468
3	DATE ISSUED

#### 4 DESCRIPTION OF GOOD

# "HD PLUS 144A HAEMODIALYSIS LIQUID CONCENTRATE (ACID)"

Based on the certificate of product registration from the Food and Drug Administration (FDA) and product information submitted, subject article is a clear and colorless ready-to-use haemodialysis solution composed of sodium chloride, glucose monohydrate, calcium chloride dihydrate, glacial acetic acid, potassium chloride, magnesium chloride hexahydrate, and purified water. Available in 10-L canisters, subject article is indicated for acute renal failure, chronic renal failure, overhydration, intoxication, and adjustment of acid-base and electrolyte balance in human patients.

### 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 put up in measured doses or in forms such as tablets, ampoules (for example, re-distilled water, in ampoules of 1.25 to 10 cm³, for use either for the direct treatment of certain diseases, e.g., alcoholism, diabetic coma or as a solvent for the preparation of injectible medicinal solutions), 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 Supplementary Explanatory Notes to the AHTN 2017 state that other medicaments for the treatment of cancer, HIV/AIDS or other intractable diseases are solely formulated for patients with cancer, heart ailments, Human Immune-deficiency Virus (HIV)/Acquired Immune Deficiency Syndrome (AIDS) or HIV/AIDS, renal failure or other lingering illnesses and used by the patient as maintenance to suppress the patients' condition at its present level or prevent possible complications. These include antineoplastic medicines, dialysis solutions and preparations, chemotherapy solutions, and cardiovascular drugs.





### ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

In view thereof, subject article is classified under AHTN 2017 subheading 3004.90.89, 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".

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.

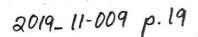
FOR THE COMMISSION

Republic of the Philippines
TARIFF COMMISSION

19-00417

MARILOU P. MENDOZA

Chairperson









#### TARIFF COMMISSION

#### ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

#### 1 AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY

AHTN 2009.79.00 MFN - 7% ad valorem

2_	TCC (AR) NO.
	19-469
3	DATE ISSUED
	NOV 1 1 2019

#### 4 DESCRIPTION OF GOOD

#### "APPLE CONCENTRATE DEIONIZED"

Based on the product specifications, certificate of analysis, declaration of composition, process flowchart, and photograph of the packaging submitted, subject article is a deionized apple concentrate with Brix value exceeding 20 at 20°C. It is obtained by first selecting the apples followed by washing, crushing, pressing, pasteurization, cooling, enzymation, filtration, decolorization, deionization, and evaporation. Packed in aseptic and polyethylene bags placed inside a steel drum, subject article is used in various food applications.

#### 5 REASONS FOR CLASSIFICATION

Heading 20.09 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the fruit and vegetable juices of this heading are generally obtained by mechanically opening or pressing fresh, healthy and ripe fruit or vegetables. This may be done (as in the case of citrus fruits) by means of mechanical "extractors" operating on the same principle as the household lemon-squeezer, or by pressing which may or may not be preceded either by crushing or grinding (for apples in particular) or by treatment with cold or hot water or with steam (e.g., tomatoes, blackcurrants and certain vegetables such as carrots and celery). The juices of this heading may be concentrated (whether or not frozen) or in the form of crystals or powder provided, in the latter case, that they are entirely or almost entirely soluble in water. Such products are usually obtained by processes involving either heat (whether or not in a vacuum) or cold (lyophilisation). Certain concentrated juices can be distinguished from their corresponding non-concentrated juices on the basis of their Brix value.

Subheading Note 3 of Chapter 20 states that for the purposes of subheadings 2009.12, 2009.21, 2009.31, 2009.41, 2009.61 and 2009.71, the expression "Brix value" means the direct reading of degrees Brix obtained from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20°C or corrected 20°C if the reading is made at a different temperature.

In view thereof, subject articles are classified under AHTN 2017 subheading 2009.79.00, 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





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# Tariff Commission

# ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

# 1 AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY

AHTN 8518.40.90 MFN - 1% ad valorem

#### 4 DESCRIPTION OF GOOD

# "EATON SAFEPATH AUDIO BOOSTER, Model: SPB-320E"

Based on the brochure and technical information submitted, subject article is a Class D (i.e., uses transistor or integrated circuit) low frequency audio amplifier for supervised emergency voice evacuation audio and facility communication. Its specifications are as follows:

Audio Output (W)	80 x 4
Audio Speaker Inputs (V)	70 or 25 and Auxiliary
Power Supply (V)	220 AC and 24 DC
Frequency (kHz)	0.275 – 15
Acceptable Wire	12 – 22 AWG
Enclosure Dimensions (H x W x D) (inches)	36 x 24 x 6
Weight (w/o batteries) (lbs)	80

Subject article is designed to be connected to loudspeakers to provide audio power for live voice, paging, pre-recorded messages or background music for establishments such as supermarkets, hotels, hospitals, and airports.







### ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

2 TCC (AR) NO. 19-474

#### 5 REASONS FOR CLASSIFICATION

Heading 85.18 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, audio-frequency electric amplifiers. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that audio-frequency amplifiers of this heading are used for the amplification of electrical signals of frequencies falling within the range of the human ear. The great majority are based on transistors or integrated circuits, but some are still based on thermionic valves. They are generally powered by a built-in power pack which may be fed from the mains or, particularly in the case of portable amplifiers, from electric accumulators or batteries. The input signals to audio-frequency amplifiers may be derived from a microphone, a laser optical disc reader, a pick-up cartridge, a magnetic tape head, a radio feeder unit, a film sound track head or some other source of audio-frequency electric signals. Generally speaking, the output is fed into a loudspeaker, but this is not always the case (pre-amplifiers can feed into a succeeding amplifier or be incorporated in an amplifier).

In view thereof, subject article is classified under AHTN 2017 subheading 8518.40.90, 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

Republic of the Philippines
TARIFF COMMISSION

MARILOU P. MENDOZA Chairperson

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#### Tariff Commission

### ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY

AHTN 8537.10.99C MFN - 5% ad valorem

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#### 4 DESCRIPTION OF GOOD

#### "ALERTON® BACTALK® VLC-550"

Based on the brochure submitted, subject article is a fully-programmable logic controller designed for controlling the operations of heat pumps, air-conditioning (AC) units, and other terminal units. It consists of resistors, light-emitting diodes (LEDs), circuit boards, a varistor, diode, capacitor, switches, fuse, terminal block, and integrated circuits, among others. The unit works based on a "logic" program written by the user to communicate with the various field devices being monitored and controlled. It can be integrated seamlessly with existing Building Automation and Control Network (BACnet) local area networks or it can be operated as a standalone controller. Subject article has the following specifications:

Power	24 VAC @ 5 VA min., plus binary output loads (65 VA max.)
Inputs/Outputs	5 binary inputs and outputs
Maximum dimension (HxWxD)	125 mm x 127 mm x 36 mm
Processor and memory	Motorola AZ60 processor with on- board flash memory



#### 5 REASONS FOR CLASSIFICATION

Heading 85.37 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading also covers "programmable controllers" which are digital apparatus using a programmable memory for the storage of instructions for implementing specific functions such as logic, sequencing, timing, counting and arithmetic, to control, through digital or analog input/output modules, various types of machines.

In view thereof, subject article is classified under AHTN 2017 subheading 8537.10.99C, with a Most Favoured Nation (MFN) rate of duty of 5% 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







## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

### 1 AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY

AHTN 3926.90.99B MFN - 15% ad valorem ACFTA - Zero

2	TCC (AR) NO	
	19-487	
3	DATE ISSUE	5
	NOV 1 1 2019	

#### 4 DESCRIPTION OF GOOD

#### "OTTERBOX COMMUTER SERIES"

Based on the product specifications submitted, subject articles are smartphone cases made of polycarbonate (PC) and synthetic plastic. These have two (2) layers (soft inner slipcover and hard outer shell) and provide smartphones with storage, portability, and protection. Having overall dimensions of 6.45-in x 3.34-in x 0.55-in (LxWxH), subject articles are available in various colors and are intended for iPhone 11 (Pro and Pro Max) smartphones.



#### 5 REASONS FOR CLASSIFICATION

Heading 39.26 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers other articles of plastics and articles of other materials of headings 39.01 to 39.14. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers articles, not elsewhere specified or included, of plastics (as defined in Note 1 to the Chapter) or of other materials of headings 39.01 to 39.14. They include, among others, dust-sheets, protective bags, awnings, file-covers, document-jackets, book covers and reading jackets, and similar protective goods made by sewing or glueing together sheets of plastics.

In view thereof, subject articles are classified under AHTN 2017 subheading 3926.90.99B, with a Most Favoured Nation (MFN) rate of duty of 15% 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





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# TARIFF COMMISSION

# ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

# 1 AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY

AHTN 8502.20.30 MFN – Zero

2	TCC (AR) NO.
	19-502
3	DATE ISSUED

NOV 11 2019

### 4 DESCRIPTION OF GOOD

# "MESA 8L TURBO CHARGED GENERATOR SET"

Based on the brochure and technical information submitted, subject article is a set consisting of an electric generator and a natural gas- or propane-powered spark-ignition internal combustion piston engine as prime mover. The engine and generator are mounted together on a trailer. Used to power multiple stages of oil and gas production, subject article has the following specifications:

Doosan (D081L) Engine	
Piston Displacement	Turbocharged, 8.1 liter
Power (hp)	201
Engine Type	4-stroke, Inline 6-cylinder
Electric Generator	s, made o symratri
Power Rating (kW)	125
Power Rating (kVA)	156







# ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

2 TCC (AR) NO. 19-502

#### 5 REASONS FOR CLASSIFICATION

Heading 85.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers electric generating sets and rotary converters. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the expression "generating sets" applies to the combination of an electric generator and any prime mover other than an electric motor (e.g., hydraulic turbines, steam turbines, wind engines, reciprocating steam engines, internal combustion engines). Generating sets consisting of the generator and its prime mover which are mounted (or designed to be mounted) together as one unit or on a common base, are classified here provided they are presented together (even if packed separately for convenience of transport).

In view thereof, subject article is classified under AHTN 2017 subheading 8502.20.30, 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





# TARIFF COMMISSION

# ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY

AHTN 8502.20.30 MFN – Zero

2	TCC (AR) NO.
	19-503
3	DATE ISSUED

NOV 1 1 2019

### DESCRIPTION OF GOOD

# "MESA 22L TURBO CHARGED GENERATOR SET"

Based on the brochure and technical information submitted, subject article is a set consisting of an electric generator and a natural gas- or propane-powered spark-ignition internal combustion piston engine as prime mover. The engine and generator are mounted together on a trailer. Used to power multiple stages of oil and gas production, subject article has the following specifications:

Doosan (D219L) Engine	
Piston Displacement	Turbocharged, 22 liter
Power (hp)	581
Engine Type	4-stroke, V 12-cylinder
Electric Generator	y '- Coymidei
Power Rating (kW)	350
Power Rating (kVA)	438







## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

2	TCC (AR) NO.	
	19-503	

#### 5 REASONS FOR CLASSIFICATION

Heading 85.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers electric generating sets and rotary converters. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the expression "generating sets" applies to the combination of an electric generator and any prime mover other than an electric motor (e.g., hydraulic turbines, steam turbines, wind engines, reciprocating steam engines, internal combustion engines). Generating sets consisting of the generator and its prime mover which are mounted (or designed to be mounted) together as one unit or on a common base, are classified here provided they are presented together (even if packed separately for convenience of transport).

In view thereof, subject article is classified under AHTN 2017 subheading 8502.20.30, 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





# TARIFF COMMISSION

# ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

# 1 AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY

AHTN 8502.20.20 MFN – Zero

2	TCC (AR) NO.
	19-504
3	DATE ISSUED

NOV 1 1 2019

### DESCRIPTION OF GOOD

# "MESA 8L NATURALLY ASPIRATED GENERATOR SET"

Based on the brochure and technical information submitted, subject article is a set consisting of an electric generator and a natural gas- or propane-powered spark-ignition internal combustion piston engine as prime mover. The engine and generator are mounted together on a trailer. Used to power multiple stages of oil and gas production, subject article has the following specifications:

Doosan (D081NA) Engine	
Piston Displacement	8.1 liter
Power (hp)	118
Engine Type	4-stroke, Inline 6-cylinder
Electric Generator	- Symiaci
Power Rating (kW)	70
Power Rating (kVA)	88







# ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

2	TCC (AR) NO.
	19-504

### 5 REASONS FOR CLASSIFICATION

Heading 85.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers electric generating sets and rotary converters. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the expression "generating sets" applies to the combination of an electric generator and any prime mover other than an electric motor (e.g., hydraulic turbines, steam turbines, wind engines, reciprocating steam engines, internal combustion engines). Generating sets consisting of the generator and its prime mover which are mounted (or designed to be mounted) together as one unit or on a common base, are classified here provided they are presented together (even if packed separately for convenience of transport).

In view thereof, subject article is classified under AHTN 2017 subheading 8502.20.20, 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



# Tariff Commission

# ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY

AHTN 8502.20.30 MFN – Zero

2	TCC (AR) NO.
	19-505
3	DATE ISSUED
N	OV 1 1 2019

#### 4 DESCRIPTION OF GOOD

# "MESA 14L TURBO CHARGED GENERATOR SET"

Based on the brochure and technical information submitted, subject article is a set consisting of an electric generator and a natural gas- or propane-powered spark-ignition internal combustion piston engine as prime mover. The engine and generator are mounted together on a trailer. Used to power multiple stages of oil and gas production, subject article has the following specifications:

Doosan (D146L) Engine	
Piston Displacement	Turbocharged, 14.6 liter
Power (hp)	390
Engine Type	4-stroke, V 8-cylinder
Electric Generator	Tourist, To dymnaci
Power Rating (kW)	225
Power Rating (kVA)	281







### ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

2	TCC (AR) NO.
	19-505

### 5 REASONS FOR CLASSIFICATION

Heading 85.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers electric generating sets and rotary converters. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the expression "generating sets" applies to the combination of an electric generator and any prime mover other than an electric motor (e.g., hydraulic turbines, steam turbines, wind engines, reciprocating steam engines, internal combustion engines). Generating sets consisting of the generator and its prime mover which are mounted (or designed to be mounted) together as one unit or on a common base, are classified here provided they are presented together (even if packed separately for convenience of transport).

In view thereof, subject article is classified under AHTN 2017 subheading 8502.20.30, 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



# TARIFF COMMISSION

# ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY

AHTN 8502.20.30 MFN - Zero

2	TCC (AR) NO.
	19-506
3	DATE ISSUED

NOV 1 1 2019

### 4 DESCRIPTION OF GOOD

# "MESA 11L TURBO CHARGED GENERATOR SET"

Based on the brochure and technical information submitted, subject article is a set consisting of an electric generator and a natural gas- or propane-powered spark-ignition internal combustion piston engine as prime mover. The engine and generator are mounted together on a trailer. Used to power multiple stages of oil and gas production, subject article has the following specifications:

Turbocharged, 11.1 liter
268
4-stroke, Inline 6-cylinder
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170
213







# 2019\_11-009 p. 33

# ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

2 TCC (AR) NO. 19-506

#### 5 REASONS FOR CLASSIFICATION

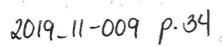
Heading 85.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers electric generating sets and rotary converters. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the expression "generating sets" applies to the combination of an electric generator and any prime mover other than an electric motor (e.g., hydraulic turbines, steam turbines, wind engines, reciprocating steam engines, internal combustion engines). Generating sets consisting of the generator and its prime mover which are mounted (or designed to be mounted) together as one unit or on a common base, are classified here provided they are presented together (even if packed separately for convenience of transport).

In view thereof, subject article is classified under AHTN 2017 subheading 8502.20.30, 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 Philippin TARIFF COMMISSION:









# TARIFF COMMISSION

# ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

# 1 AHTN 2017 CODE AND 2019 RATE/S OF IMPORT DUTY

AHTN 3824.99.70 MFN - 3% ad valorem ATIGA - Zero

2	TCC (AR) NO.
	19-507
3	DATE ISSUED
	NOV 1 1 2019

### 4 DESCRIPTION OF GOOD

# "FLAVOR CONDENSED MILK (LIQUID)"

Based on the packing list, ingredient list, process flowchart, and sample submitted, subject article is a clear liquid consisting of propylene glycol, natural flavouring substances, and nature-identical flavouring substances. Packed in 20-kg blue jerrycans, subject article is used as a raw material in the manufacture of beverages.

### 5 REASONS FOR CLASSIFICATION

Heading 38.24 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 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 (EN) state that the chemical or other preparations are either mixtures (of which emulsions and dispersions are special forms) or occasionally solutions. Aqueous solutions of the chemical products of Chapter 28 or 29 remain classified within those Chapters, but solutions of these products in solvents other than water are, apart from a few exceptions, excluded therefrom and accordingly fall to be treated as preparations of this heading. 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 AHTN 2017 subheading 3824.99.70, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem 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





