

2014_11-013



Republic of the Philippines
Department of Finance
BUREAU OF CUSTOMS
Manila

MEMORANDUM

TO : All District/Port Collectors
And Others Concerned

SUBJECT : Tariff Commission Rulings covering **TCC Nos. 14-213, 14-301, 14-319, 14-320, 14-325, 14-342, 14-347, 14-348, 14-355, 14-359, 14-369, 14-377, 14-378, 14-379, and 14-380.**

DATE : November 7, 2014

Attached is a copy of letter dated 30 October 2014 of Mr. Edgardo B. Abon, Chairman, Tariff Commission furnishing this Bureau copies of their rulings on the following **TCC Nos. 14-213, 14-301, 14-319, 14-320, 14-325, 14-342, 14-347, 14-348, 14-355, 14-359, 14-369, 14-377, 14-378, 14-379, and 14-380** together with their respective brochures/technical literature issued by their office from 23 October 2014 to 30 October 2014.

For your information and guidance.

Please confirm the dissemination of this memorandum throughout your office within fifteen (15) days from receipt hereof.


ARNULFO B. GAMBAYAN

Acting Director
Imports and Assessment Service

Encls: a/s

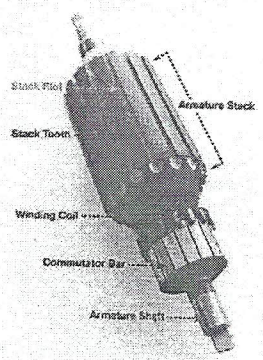
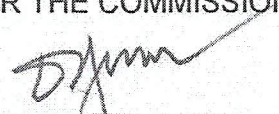
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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	CLASSIFICATION	2	TCC NO.
	AHTN 8503.00.90 MFN – 1% ad valorem ACFTA – Zero		14-213

3	DATE 20 October 2014
4	<p>DESCRIPTION</p> <p style="text-align: center;">“ARMATURE 100-3000 WATTS”</p> <p>Based on the technical specification submitted, subject article is an armature of an electric motor. It has a continuous series of windings from each bar on the commutator, which loop around the iron stack teeth and connect to the next bar on the commutator. Each wire is insulated with an enamel coating, isolating it from every other wire in the loop. Subject article is a replacement part of an electric motor used for power tools.</p> <div style="text-align: right;">  </div>
5	<p>HEADING 85.03</p> <p>SUBHEADING AHTN 8503.00.90</p> <p>CONSIDERED</p>
6	<p>REASONS FOR CLASSIFICATION</p> <p>Heading 85.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers parts suitable for use solely or principally with the machines of heading 85.01 or 85.02. The Harmonized System (HS) Explanatory Notes state that subject to the general provisions regarding the classification of parts (see the General Explanatory Note to Section XVI) this heading covers parts of the machines of the two preceding headings. The very wide range of parts classified here includes, among others, rotors.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 8503.00.90 of the Code, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem; and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form E.</p> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p>  <p>EDGARDO B. ABON Chairman</p> </div> <p style="margin-top: 20px;">Date Issued: 23 October 2014</p>

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	CLASSIFICATION
	AHTN – 3004.10.16 MFN – 5% ad valorem

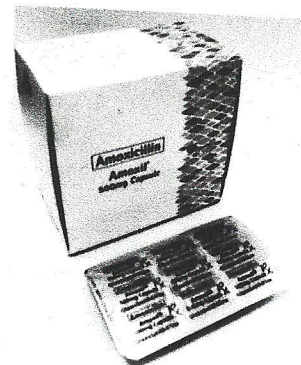
2	TCC NO.
	14-301

3 DATE 17 OCTOBER 2014

4 DESCRIPTION

“AMOXIL® 500mg CAPSULE”

Based on the sample, product data sheet and medical insert submitted, subject article is a semi-synthetic aminopenicillin of the beta-lactam group of antibiotics. It is in the form of white to off-white powder encapsulated in a two-coloured capsule (yellow opaque body – red opaque cap) printed with GS JVL in white ink. It is individually packed in 10 capsules per blister in a box of 100's and used for the treatment of commonly occurring bacterial infections of the upper and lower respiratory, gastrointestinal, genito-urinary and biliary tract, bones, pelvic, etc. Dosage and administration depends on the doctor's prescription and the severity of the infections. Each capsule contains 500mg of amoxicillin.



5	HEADING	30.04
	SUBHEADING	AHTN 3004.10.16
	CONSIDERED	


6 REASONS FOR CLASSIFICATION

Heading 30.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code 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 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.

In view thereof, subject article is classified under 2012 AHTN subheading 3004.10.16 of the Code with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem.

FOR THE COMMISSION


EDGARDO B. ABON
 Chairman

Date Issued: 23 October 2014

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	CLASSIFICATION
	AHTN – 3004.32.90 MFN – 1% ad valorem

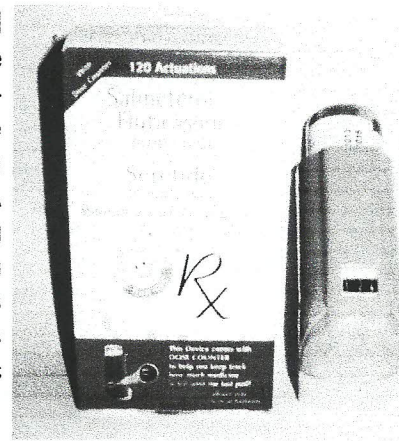
2	TCC NO.
	14-319

3 DATE 17 OCTOBER 2014

4 DESCRIPTION

“SERETIDE® METERED DOSE INHALER (25mcg/50mcg)”

Based on sample, product data sheet and medical insert submitted, subject article is a metered dose inhaler in the form of suspension, containing salmeterol as xinafoate, (beta₂-adrenoceptor agonist) and fluticasone propionate (glucocorticoid). The suspension is contained in an aluminium alloy can, sealed with a metering valve and propelled by HFA 134a. The canister is fitted into a plastic actuator incorporating an atomising orifice with dose counter. Each canister can deliver up to 120 actuations and each actuation provides 25mcg of salmeterol and 50mcg of fluticasone propionate. It is indicated for the regular treatment of asthma and chronic obstructive pulmonary disease (COPD).



5	HEADING	30.04
	SUBHEADING	AHTN 3004.32.90
	CONSIDERED	

6 REASONS FOR CLASSIFICATION

Heading 30.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code 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 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.

In view thereof, subject article is classified under 2012 AHTN subheading 3004.32.90 of the Code, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

FOR THE COMMISSION

Edgardo B. Abon
EDGARDO B. ABON
 Chairman

Date Issued: 23 October 2014

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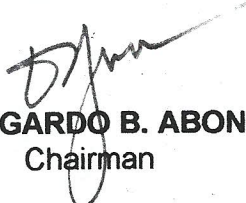


REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	CLASSIFICATION
AHTN – 3004.32.90	MFN – 1% ad valorem

2	TCC NO.
14-320	

3	DATE 17 OCTOBER 2014									
4	<p>DESCRIPTION</p> <p style="text-align: center;">“SERETIDE® METERED DOSE INHALER (25mcg/125mcg)”</p> <p>Based on sample, product data sheet and medical insert submitted, subject article is a metered dose inhaler in the form of suspension, containing salmeterol as xinafoate, (beta₂-adrenoceptor agonist) and fluticasone propionate (glucocorticoid). The suspension is contained in an aluminium alloy can, sealed with a metering valve and propelled by HFA 134a. The canister is fitted into a plastic actuator incorporating an atomising orifice with dose counter. Each canister can deliver up to 120 actuations and each actuation provides 25mcg of salmeterol and 125mcg of fluticasone propionate. It is indicated for the regular treatment of asthma and chronic obstructive pulmonary disease (COPD).</p> <div style="text-align: right;">  </div>									
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