

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



TARIFF COMMISSION

1		CLASSIFICATION	
	AHTN 8503	.00.90 MFN - 1% ad valorem	
		ACFTA – Zero	

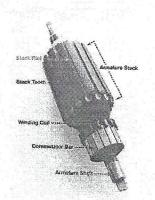
*	2	TCC NO.	
-		reserved to the second	
appropriate the same of the sa		14-213	

3 DATE 20 October 2014

DESCRIPTION

"ARMATURE 100-3000 WATTS"

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.



5 HEADING SUBHEADING CONSIDERED 85.03

AHTN

8503.00.90

6 REASONS FOR CLASSIFICATION

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.

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.

FOR THE COMMISSION

EDGARDO B. ABON Chairman

Date Issued: 25 October 2014



TARIFF COMMISSION

1	CLASS	FICATION
		MFN – 5% ad valorem
		THE TOTAL PROPERTY

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 SUBHEADING CONSIDERED

30.04

3004.10.16

REASONS FOR CLASSIFICATION

AHTN

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 coma or as a solvent for the direct treatment of certain diseases, e.g., alcoholism, diabetic 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.

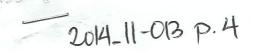
In view thereof, subject article is classified under 2012 AHTN subheading 3004.10.16 of the Code with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem.

FOR THE COMMISSION

EDGARDO B. ABON

Chairman

Date Issued: 25 Geteber 2014







TARIFF COMMISSION

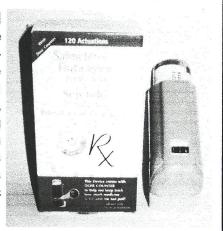
1	CLASS	IFICATION
	AHTN - 3004.32.90	MFN - 1% ad valorem

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, (beta2adrenoceptor 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).



TCC NO. 14-319

5 HEADING SUBHEADING CONSIDERED

30.04

AHTN 3004.32.90

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.

Date Issued: 25 October 2014

EDGARDO B. ABON

1	CLASS	IFICATION
	AHTN - 3004.32.90	MFN – 1% ad valorem

DATE 17 OCTOBER 2014

DESCRIPTION

"SERETIDE® METERED DOSE INHALER (25mcg/125mcg)"

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, (betaadrenoceptor 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. indicated for the regular treatment of asthma and chronic obstructive pulmonary disease (COPD).



TCC NO. 14-320

HEADING SUBHEADING CONSIDERED

30.04 AHTN

3004.32.90

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

Date Issued: 25 October 2014

EDGARDO B. ABON Chairman



1		CLASS	IFICATION		2	
	AHTN	3004.20.10	MFN - 5% a	d valorem		Γ

3 DATE 23 October 2014

4 DESCRIPTION

"DUAC™ GEL 6g SAMPLE"

Based on the certificate of analysis, medical insert and sample submitted, subject article is a medicament in the form of a gel, white to slightly yellow in color. It contains clindamycin phosphate (1% w/w [10mg/g]) and benzoyl peroxide (5% w/w [50mg/g]). It has keratolytic and antibacterial properties suitable for the topical treatment of mild to moderate acne vulgaris.



TCC NO. 14-325

Subject article is to be imported in a 6g tube, packed in a carton, for physicians' sample.

5 HEADING

30.04

SUBHEADING

AHTN 3004.20.10

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 in packings for retail sale for therapeutic or prophylactic use. This refers to products (for example, sodium bicarbonate and tamarind powder) which, because of their packing and, in particular, the presence of appropriate indications (statement of disease or condition for which they are to be used, method of use or application, statement of dose, etc.) are clearly intended for sale directly to users (private persons, hospitals, etc.) without repacking, for the above purposes.

In view thereof, subject article is classified under 2012 AHTN subheading 3004.20.10 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: 30 October 2014

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Fax No. (632) 921-7960 E-mail Address: info@tariffcommission.gov.ph Website: http://www.tariffcommission.gov.ph



4		CLAS	SIFIC	AT	ION		•	
	AHTN	3926.90.39	MFN		3%	ad	valorem	_

2 TCC NO
44.342

3 DATE 24 October 2014

4 DESCRIPTION

"VENTOLIN ROTAHALER DEVICE"

Based on the brochure and sample submitted, subject article is an inhalation device, made of two plastic sections, used to dispense Ventolin Rotacaps.



5 HEADING SUBHEADINGS 39.26 3926.90.39

CONSIDERED

6 REASONS FOR CLASSIFICATION

Heading 39.26 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers other articles of plastics and other materials of headings 39.01 to 39.14. The pertinent Harmonized System (HS) Explanatory Notes state that this heading covers articles, not elsewhere specified or included, of plastic (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 2012 AHTN subheading 3926.90.39 of the Code, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

FOR THE COMMISSION

EDGARDO B. ABON Chairman

Deto Issued: 39 October 2014

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2014_11-013 p.8





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

CLASSIFICATION								
HTN	3002.	10.	30C	MFN	-	1%	ad	valorem
	HTN	HTN 3002.		HTN 3002.10.30C				

2	TCC NO.	
	14-347	

3 DATE 22 October 2014

4 DESCRIPTION

"XGEVA® SOLUTION FOR INJECTION" (120mg)

Based on the prescribing information, certificate of product registration and sample submitted, subject article is denosumab, a human monoclonal IgG2 antibody produced in a mammalian cell line (CHO) by recombinant DNA technology. It is in the form of clear, colourless to slightly yellow solution and may contain trace amounts of translucent to white proteinaceous particles. Each vial contains 120mg of denosumab in 1.7mL of solution, packed in a glass vial in box of 1's. It is indicated for the prevention of skeletal related events (pathologic fracture, radiation to bone, spinal cord compression or surgery to bone) in adults with bone metastases from solid tumours.



HEADING
5 SUBHEADING

30.02

AHTN 3002.10.30C

CONSIDERED

6 REASONS FOR CLASSIFICATION

Heading 30.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers among others, antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes.

The pertinent Harmonized System (HS) Explanatory Notes state that this heading covers antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes. These products include immunological products, whether or not modified or obtained by means of biotechnological processes. Products used for diagnostic or therapeutic purposes and for immunological tests are to be regarded as falling within this product group. They can be defined as monoclonal antibodies (MABs), specific immunoglobulins from selected and cloned hybridoma cells cultured in a culture medium or ascites.

In view thereof, subject article, being a human monoclonal antibody, is classified under 2012 AHTN subheading 3002.10.30C of the Code, with Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

FOR THE COMMISSION

Date Issued: 27 October 2014

EDGARDO B. ABON Chairman

2014_11-013 p.9





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	CLASS	IFICATION
	AHTN 3002.10.30C	MFN - 1% ad valorem

2	TCC NO.	
	14-348	

3 DATE 22 October 2014

4 DESCRIPTION

"VECTIBIX™ 20mg/mL CONCENTRATE FOR SOLUTION FOR INFUSION"

Based on the prescribing information, certificate of product registration and sample submitted, subject article is an antineoplastic agent, a recombinant fully human IgG2 monoclonal antibody having panitumumab as an active component. Administered as a single agent or in combination with chemotherapy, each mL of concentrate contains 20mg panitumumab. Packed in box of 1's containing a single-use Type 1 5mL glass vial with elastomeric rubber stopper and aluminum seal with flip-off cap, it is indicated for the treatment of patients with wild-type KRAS metastatic colorectal cancer (mCRC).



5 SUBHEADING

6

AHTN

3002.10.30C

30.02

CONSIDERED

REASONS FOR CLASSIFICATION

Heading 30.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers, among others, antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes.

The pertinent Harmonized System (HS) Explanatory Notes state that this heading covers antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes. These products include immunological products, whether or not modified or obtained by means of biotechnological processes. Products used for diagnostic or therapeutic purposes and for immunological tests are to be regarded as falling within this product group. They can be defined as monoclonal antibodies (MABs), specific immunoglobulins from selected and cloned hybridoma cells cultured in a culture medium or ascites.

In view thereof, subject article, being a human monoclonal antibody, is classified under 2012 AHTN subheading 3002.10.30C of the Code, with Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

FOR THE COMMISSION

Date Issued: 27 October 2014

EDGARDO B. ABON Chairman

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TARIFF COMMISSION

1	CLASSIFICATION			TCC NO
	AHTN	MFN		
	0203.29.00E	In-Quota - 30% ad valorem		
	0203.29.00F	Out-Quota - 40% ad valorem AANZFTA		14-355
		In-Quota - 30% ad valorem		
		Out-Quota - 40% ad valorem		

7	DATE	20	Ont	ober	2044	
0	DAIL	40	VUL	OUGI	4014	r

4 DESCRIPTION

"FROZEN PORK BREAST BONES"

Based on the packaging label and picture submitted, subject articles are frozen pork breast bones covered with meat.



5 HEADING SUBHEADINGS

02.03

0203.29.00E; 0203.29.00F

CONSIDERED

6 REASONS FOR CLASSIFICATION

Heading 02.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers meat of swine, fresh, chilled or frozen.

The pertinent Harmonized System (HS) Explanatory Notes state that this heading covers fresh, chilled or frozen meat of pigs and other swine, whether domestic or wild (e.g., wild boars).

In view thereof, subject articles are classified under 2012 AHTN subheadings 0203.29.00E and 0203.29.00F of the Code, with a Most Favoured Nation (MFN) and Australia-New Zealand Free Trade Area (AANZFTA) In-Quota rate of duty of 30% ad valorem and Out-Quota rate of duty of 40% ad valorem.

FOR THE COMMISSION

E-E-F

Date Issued: 22 October 2014

EDGARDO B. ABON

2014_11-013 P.11





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

	1	CLASSIFICATION	2	
		AHTN 8529.90.54 MFN – Zero		
1		ACFTA - Zero		

TCC NO. 14-359

3 DATE 14 October 2014

4 DESCRIPTION

"LED TELEVISION MAIN BOARD/INTEGRATION BOARD"

Based on the information submitted, subject article is an assembled main-integrated circuit board for Sanyo light emitting diode (LED) television set. Subject article is a sub-assembly composed of the following parts:

Part Name	Function
TUNER	Demodulate the TV signal from carrier
IC	Decode video signal and control other function circuit
TRANSISTOR	Get lower volt (5V/12V/24V) from 220V, and supply power to LCD panel and other function circuit
POWER FILTER	Get smooth volt, filter the circuit noise

Subject article is to be assembled with LED panel display and cabinet to make a complete LED television set.

HEADING
5 SUBHEADING

85.29

AHTN

8529.90.54

CONSIDERED

6 REASONS FOR CLASSIFICATION

Note 2(b) to Section XVI of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code states that other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading are to be classified with the machines of that kind or in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate.

Heading 85.29 of the Code covers parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28. The pertinent Harmonized System (HS) Explanatory Notes state that this heading covers parts of the apparatus of the four preceding headings.

In view thereof, subject article being parts of television with LED panel display, is classified under 2012 AHTN subheading 8529.90.54 of the Code, with a Most Favoured Nation (MFN) and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero.

FOR THE COMMISSION

Date Issued: 23 October 2014

EDGARDO B. ABON Chairman



1		CLASSI	FICATION
	AHTN	3004.90.82	MFN - Zero ATIGA - Zero

2	TCC NO
	14-369

DATE 23 October 2014

4 DESCRIPTION

"ISENTRESS™ 400mg Tablet 60's"

Based on the brochure and certificate of product registration submitted, subject article is a prescription drug, containing 434.4 mg of raltegravir potassium (as salt), equivalent to 400 mg raltegravir (free phenol), in the form of film-coated tablet. Packed in bottles of 60 tablets, it is indicated in combination with other antiretroviral agents for the treatment of patients with human immunodeficiency virus (HIV-1) infection. Subject article is to be administered orally, twice daily for adults, children and adolescents, with or without food.



5 HEADING SUBHEADINGS

30.04 3004.90.82

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, among others, tablets, capsules, drops or pastilles, in the form of transdermal administration system, or small quantities of powder ready for taking as single doses for therapeutic or prophylactic use, or in packings for retail sale for therapeutic or prophylactic use.

In view thereof, subject article is classified under 2012 AHTN subheading 3004.90.82 with Most Favoured Nation (MFN) and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero.

FOR THE COMMISSION

Date Issued: 30 October 2014
Date Issued: 30 October 2014

EDGARDO B. ABON



TARIFF COMMISSION

1	CLASS	SIFICATION	2	TCC NO.
	AHTN 9022.19.90	MFN - 3% ad valorem		14-377

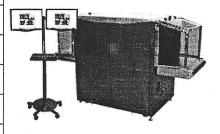
3 DATE 23 October 2014

4 DESCRIPTION

"X-RAY BAGGAGE SCREENING EQUIPMENT, MODEL 6545VI"

Based on the brochure submitted, subject article is an X-ray-based inspection system featuring a standard 180 kV X-ray generator and dual 22-inch LCD (jitter free) color monitors with mobile stand. Its specifications are:

X-ray	Voltage	180 kV, operating at 165 kV
Generator	Tube current	1.2 mA
# 9 % 	Cooling	Sealed di-electric oil bath with forced air
, 2	Beam Direction	Diagonally upward
. 1 2 3	Detector	1280 channels in an L- shaped array
Technical	Steel	43 mm typical, 41 mm
	penetration	standard
General	Tunnel size (WxH)	65.1 cm x 45.4 cm
	Dimension	217.2 cm x 95.2 cm x
	(LxWxH)	131 cm
Same on the	Net weight	520 kg
Paraty of the	Conveyor	23 cm/s forward or reverse /
	Speed/Height/	72.8 cm from floor / 165 kg
	Capacity	evenly distributed load



Constructed from custom stainless steel frame/panels, subject article is used in screening baggage and parcels in hotels, corporate sites, government offices, mailrooms and airports.

5 HEADING SUBHEADING

90.22

AHTN 9022.19.90

CONSIDERED

6 REASONS FOR CLASSIFICATION

Heading 90.22 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses.

The pertinent Harmonized System (HS) Explanatory Notes state that the fundamental element of apparatus based on the use of X-rays is the unit containing the X-ray generating tube or tubes. This unit, which is usually suspended or mounted on a pedestal or other support with a directing or elevating mechanism, is fed with appropriate voltages from special equipment consisting of an assembly of transformers, rectifiers, etc. In most other respects, the structural characteristics of X-ray apparatus vary according to the use for which they are designed.

In view thereof, subject article being an X-ray based apparatus, is classified under 2012 AHTN subheading 9022.19.90 of the Code with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

Date Issued: October 2014

FOR THE COMMISSION

EDGARDO B. ABON

2014_11-013 P.14





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1 CLASSIFICATION						
	3907.60.20 MFN - 5% a	ıd valorem				
	ACFTA - Zero					

	2	TCC NO	
14.00	1.		
-		14-378	
1			

B DATE 22 October 2014

DESCRIPTION

"EASTLON PET RESIN CB-602"

Based on the brochure, material-safety data sheet and sample submitted, subject article is a bottle grade polyethylene terephthalate (PET) in the form of odourless, white cylindrical pellets/granules with maximum dimension of 3mm ± 0.3. It has a melting point of 250± 5 °C intrinsic viscosity of 0.80±0.02 dl/g and density of 1.4±0.20 g/ml. Packed in 1,000 to 1,100 kgs PP woven bag with PE interlining, it is used as a raw material for Coca-Cola bottles.

HEADING

39.07

5 SUBHEADINGS

3907.60.20

CONSIDERED

REASONS FOR CLASSIFICATION

6

Note 4 to Chapter 39 states that the expression "copolymers" covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit. Furthermore, Note 6 (b) to Chapter 39 states that in heading 39.01 to 39.14, the expression, "in primary forms" applies to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

Heading 39.07 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyester, in primary forms.

In view thereof, subject article is classified under subheading 3907.60.20 of the Code with 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 submission of Certificate of Origin (CO) Form E.

FOR THE COMMISSION

Date Issued: 27 October 2014

EDGARDO B. ABON

2014_11-013 p.15





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	1	C	LASSIF	10	CATIO	NC		**
		3907.60.20	MFN	-	5%	ad	valorem	-
			ACFT	A	- Zei	o		

2	TCC NO	
		7.3%
	14-379	

DATE 22 October 2014 DESCRIPTION 4

"EASTLON PET RESIN CB-608S"

Based on the brochure, material safety data sheet and sample submitted, subject article is a bottle grade polyethylene terephthalate (PET) in the form of odourless, white cylindrical pellets/granules with maximum dimension of 3mm ± 0.3. It has a melting point of 250+ 3°C intrinsic viscosity of 0.80+0.02 dl/g and density of 1.4+0.20 g/ml. Packed in 1,000 to 1,100 kgs PP woven bags with PE interlining, it is used as a raw material for Coca-Cola bottles.

HEADING 5 SUBHEADINGS

39.07

3907.60.20

CONSIDERED

REASONS FOR CLASSIFICATION

6

Note 4 to Chapter 39 states that the expression "copolymers" covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit. Furthermore, Note 6 (b) to Chapter 39 states that in heading 39.01 to 39.14, the expression, "in primary forms" applies to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

Heading 39.07 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyester, in primary forms.

In view thereof, subject article is classified under 2012 subheading 3907.60.20 of the Code with an MFN rate of duty of 5% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero subject to submission of Certificate of Origin (CO) Form E.

FOR THE COMMISSION

Date Issued: 27 October 2014

EDGÁRDO B. ABON

2014_11-013 P.16





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1		CLASSIFICATION	
	AHTN 8212	.10.00 MFN -	- 3% ad valorem
		ACFT	A – Zero

2	TCC NO.
	14-380
2.4 42	

3 DATE 23 October 2014

4 DESCRIPTION

"GILETTE" MANUAL RAZORS (WITH OR WITHOUT EXTRA CARTRIDGE)"

Based on the information and samples submitted, subject articles are plastic, manual safety razors designed for shaving unwanted body hair. These are available in plastic or blister packs with the following specifications:

Model	Content per Pack	
MACH3® Turbo SENSITIVE	1 refillable razor and 1 cartridge	
MACH3®	1 refillable razor and 1 cartridge	
FUSION™ PROGLIDE™	1 disposable razor	
VECTOR™	1 refillable razor	
Blue3™	1 disposable razor	
Blue3™ ICE	2 or 4 disposable razors	
Blue3™ Sensitive Skin	2 or 4 disposable razors	
Blue II™ Plus	1 or 2 disposable razors	
Blue II™ Plus PIVOT	2 or 5 disposable razors	
RUBIE [®] II	6 disposable razors	

5 HEADING SUBHEADING 82.12

AHTN 8212.10.00

CONSIDERED

6 REASONS FOR CLASSIFICATION

Heading 82.12 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers razors and razor blades (including razor blade blanks in strips). The pertinent Harmonized System (HS) Explanatory Notes state that this heading covers, among others, plastic safety razors presented with their blades.

In view thereof, subject articles are classified under 2012 AHTN subheading 8212.10.00 of the Code 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".

FOR THE COMMISSION

Date Issued: 39 Cetober 2014

EDGARDO B. ABON Chairman

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