

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.** 14-263, 14-264, 14-265, 14-269, 14-270, 14-298, 14-300, 14-304, 14-305, 14-306, 14-307, 14-310, 14-324, 14-326, 14-327, 14-328, 14-329, 14-330, 14-331, 14-332, 14-333, 14-334, 14-335, 14-336, 14-338, 14-339, 14-

340, 14-341, 14-343, 14-344, 14-345, 14-346, 14-350, 14-358 and

14-360.

DATE

November 14, 2014

Attached is a copy of letter dated 20 October 2014 of Mr. Edgardo B. Abon, Chairman, Tariff Commission furnishing this Bureau copies of their rulings on the following TCC Nos. 14-263, 14-264, 14-265, 14-269, 14-270, 14-298, 14-300, 14-304, 14-305, 14-306, 14-307, 14-310, 14-324, 14-326, 14-327, 14-328, 14-329, 14-330, 14-331, 14-332, 14-333, 14-334, 14-335, 14-336, 14-338, 14-339, 14-340, 14-341, 14-343, 14-344, 14-345, 14-346, 14-350, 14-358 and 14-360 together with their respective brochures/technical literature issued by their office from 15 October 2014 to 20 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





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1 CLASSIFICATION
AHTN 1602.32.90A MFN – 40% ad valorem
AANZFTA – 40% ad valorem

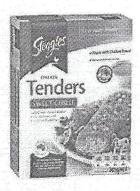
2	TCC NO.	
	14-263	

DATE 9 October 2014

4 DESCRIPTION

"STEGGLES CHICKEN TENDERS SWEET CHILLI"

Based on the brochure, process flow diagram and certification submitted, subject article is made of 46% chicken meat, water, cereal flours, sugar, cottonseed oil, salt, yeast, egg powder, soy protein, starch, acidity regulators, emulsifier, herbs and spices, colours, hydrolysed soy protein, thickeners, food acid, dehydrated vegetables, sesame seeds, desiccated coconut, flavour, and chilli. It is formed into log shaped nuggets and coated with bread crumbs, flash fried, oven toasted and packed in boxes with sealed inner bags having weights of 380 grams.



HEADING
5 SUBHEADING

16.02

AHTN 1602.32.90A

CONSIDERED

6 REASONS FOR CLASSIFICATION

Note 2 to Chapter 16 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code states that food preparations fall in this Chapter provided that they contain more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 19.02 or to the preparations of heading 21.03 or 21.04.

Heading 16.02 of the Code covers other prepared or preserved meat, meat offal or blood. The pertinent Harmonized System (HS) Explanatory Notes state that this heading covers all prepared or preserved meat, meat offal or blood of the kind falling in this Chapter, except sausages and similar products, meat extracts and meat juices.

In view thereof, subject article is classified under 2012 AHTN subheading 1602.32.90A of the Code, with a Most Favoured Nation (MFN) and ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of 40% ad valorem.

FOR THE COMMISSION

Date Issued: 17 October 2014

EDGARDO B. ABON



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1 CLASSIFICATION

AHTN 1602.32.90A MFN – 40% ad valorem

AANZFTA – 40% ad valorem

2 TCC NO. 14-264

3 DATE 9 October 2014

4 DESCRIPTION

"STEGGLES CHICKEN BREAST NUGGETS PREMIUM"

Based on the brochure, process flow diagram and certification submitted, subject article is made of 51% chicken breasts, water, flour, soy protein concentrate, soy protein isolate, salt, sugar, dextrose, roast chicken flavor, hydrolysed vegetable protein, yeast extract, partially vegetable oils, flavour enhancers, cereal starch, gluten, egg albumen, acidity regulator, thickener, vegetable oil, whey powder, wheat flour, flavours, savory flavour, colour, vegetable powder, yeast and yeast extract. It is formed into rectangular nuggets and coated with bread crumbs, flash fried, oven toasted and packed in airtight sealed food service bags of 1 kilogram.



HEADING
SUBHEADING

CONSIDERED

16.02

AHTN 1602.32.90A

6 REASONS FOR CLASSIFICATION

Note 2 to Chapter 16 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code states that food preparations fall in this Chapter provided that they contain more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 19.02 or to the preparations of heading 21.03 or 21.04.

Heading 16.02 of the Code covers other prepared or preserved meat, meat offal or blood. The pertinent Harmonized System (HS) Explanatory Notes state that this heading covers all prepared or preserved meat, meat offal or blood of the kind falling in this Chapter, except sausages and similar products, meat extracts and meat juices.

In view thereof, subject article is classified under 2012 AHTN subheading 1602.32.90A of the Code, with a Most Favoured Nation (MFN) and ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of 40% ad valorem.

FOR THE COMMISSION

EDGARDO B. ABON Chairman

Date Issued: 17 October 2014

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1 CLASSIFICATION

AHTN 1602.32.90A MFN – 40% ad valorem

AANZFTA – 40% ad valorem

2 TCC NO. 14-265

3 DATE 14 October 2014

4 DESCRIPTION

"STEGGLES CHICKEN BURGERS SOUTHERN STYLE"

Based on the brochure, process flow diagram and certification submitted, subject article is made of 63% chicken breasts, water, cereal flours, vegetable oil, starches, salt, herbs and spices, acidity regulators, vegetable powders, thickeners, maltodextrin, flavor, yeast, sugar, and hydrolysed vegetable protein. It is formed into circular patties and coated with bread crumbs, flash fried, oven toasted and packed in boxes with sealed inner bags having weights of 450 grams.



5 HEADING SUBHEADING CONSIDERED 16.02 AHTN 1602.3

1602.32.90A

6 REASONS FOR CLASSIFICATION

Note 2 to Chapter 16 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code states that food preparations fall in this Chapter provided that they contain more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 19.02 or to the preparations of heading 21.03 or 21.04.

Heading 16.02 of the Code covers other prepared or preserved meat, meat offal or blood. The pertinent Harmonized System (HS) Explanatory Notes state that this heading covers all prepared or preserved meat, meat offal or blood of the kind falling in this Chapter, except sausages and similar products, meat extracts and meat juices.

In view thereof, subject article is classified under 2012 AHTN subheading 1602.32.90A of the Code, with a Most Favoured Nation (MFN) and ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of 40% ad valorem.

FOR THE COMMISSION

EDGARDO B. ABON

Chailman

Date Issued: 16 Cotober 2014





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1 CLASSIFICATION						
	AHTN 1602.32.90A MFN - 40% ad valorem					
	AANZFTA – 40% ad valorem					

	TCC NO.	2	-
The state of the s	 Jan Barran		1
14-269	14-269		-

3 DATE 14 October 2014

4 DESCRIPTION

"STEGGLES BREAST SCHNITZEL PREMIUM"

Based on the brochure, process flow diagram and certification submitted, subject article is made of 74% whole chicken breast fillet, water, salt, thickener, sugar, maltodextrin, acidity regulator, emulsifier, crumb, maize flour, egg albumen, vegetable gums, yeast and vegetable oils. It is sliced to rectangular shapes and coated with bread crumbs, flash fried, oven toasted and packed in airtight sealed food service bags of 1 kilogram.



HEADING
SUBHEADING
CONSIDERED

AHTN

16.02 1602.32.90A

6 REASONS FOR CLASSIFICATION

Note 2 to Chapter 16 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code states that food preparations fall in this Chapter provided that they contain more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 19.02 or to the preparations of heading 21.03 or 21.04.

Heading 16.02 of the Code covers other prepared or preserved meat, meat offal or blood. The pertinent Harmonized System (HS) Explanatory Notes state that this heading covers all prepared or preserved meat, meat offal or blood of the kind falling in this Chapter, except sausages and similar products, meat extracts and meat juices.

In view thereof, subject article is classified under 2012 AHTN subheading 1602.32.90A of the Code, with a Most Favoured Nation (MFN) and ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of 40% ad valorem.

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FOR THE COMMISSION

Date Issued: 17 October 2014

EDGARDO B. ABON





TARIFF COMMISSION

1	1 CLASSIFICATION				
	AHTN 1602.32.90A MFN - 40% ad valorem				
	AANZETA - 40% ad valorem				

2	TCC NO.
	14-270

3 DATE 9 October 2014

4 DESCRIPTION

"STEGGLES CHICKEN STRIPS SOUTHERN STYLE"

Based on the brochure, process flow diagram and certification submitted, subject article is made of 44% chicken meat, water, cereal flours, cottonseed oil, soy protein, salt, wheat starch, sugars, thickener, mineral salts, dehydrated vegetables, spices, maltodextrin, hydrolysed vegetable protein, flavours, natural colour, vegetable powder, herbs, flavor enhancers, wheat gluten, and yeast extracts. It is formed into strips, coated with bread crumbs, flash fried, oven toasted and packed in boxes with sealed inner bags having weights of 400 grams.

AHTN



HEADING
5 SUBHEADING

CONSIDERED

16.02

1602.32.90A

6 REASONS FOR CLASSIFICATION

Note 2 to Chapter 16 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code states that food preparations fall in this Chapter provided that they contain more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 19.02 or to the preparations of heading 21.03 or 21.04.

Heading 16.02 of the Code covers other prepared or preserved meat, meat offal or blood. The pertinent Harmonized System (HS) Explanatory Notes state that this heading covers all prepared or preserved meat, meat offal or blood of the kind falling in this Chapter, except sausages and similar products, meat extracts and meat juices.

In view thereof, subject article is classified under 2012 AHTN subheading 1602.32.90A of the Code, with a Most Favoured Nation (MFN) and ASEAN-Australia-New Zealand Free Trade Area (AANZFTA) rate of duty of 40% ad valorem.

Date Issued: 17 October 2014

FOR THE COMMISSION





TARIFF COMMISSION

1	CLASSIFICATION					
	AHTN - 3004.20.91	MFN - 5% ad valorem				

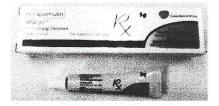
2	TCC NO.
	14-298

3 | DATE 10 OCTOBER 2014

4 DESCRIPTION

"ALTARGO™ OINTMENT 1% TUBE 5g"

Based on the sample, product data sheet and medical insert submitted, subject article contains as active ingredients, retapamulin, a semi-synthetic derivative of the compound pleuromutilin in the form of an off-white smooth cream. Packed in a tube containing 5g solution of 1% (10mg/g) retapamulin, it is used for topical treatment of common to specific bacterial skin and skin structure infections such as primary impertigo, secondary infected traumatic lesions and dermatoses including psoriasis. Dosage and administration depends on the doctor's prescription and the nature of severity of the infections.



HEADING
5 SUBHEADING

CONSIDERED

AHTN

30.04 3004.20.91

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.

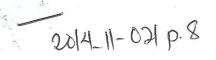
The pertinent Harmonized System (HS) Explanatory Notes state that this heading covers medicaments consisting of mixed or unmixed products, provided they are in packings for retail sale for therapeutic or prophylactic use. This refers to products (for example, sodium bicarbonate and tamarind powder) which, 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 3004.20.91 of the Code with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem.

FOR THE COMMISSION

Date Issued: 17 October 2014

EDGARDO B. ABON







TARIFF COMMISSION

1	CLASSIFICATION						
	AHTN - 3004.10.16 MFN - 5% ad valorem						

2	TCC NO.
	14-300

DATE 10 OCTOBER 2014

DESCRIPTION

"AMOXIL® 250mg CAPSULE"

Based on the sample, product data sheet and medical insert submitted, subject article is a semi-synthetic aminopenicillin of the betalactam 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 LEX 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 including the 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 nature of severity of the infections. Each capsule contains 250mg of amoxicillin.



HEADING

SUBHEADING

30.04

3004.10.16

CONSIDERED

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 (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.

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

Date Issued: 17 October 2014

EDGARDO B. ABON



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

4	CLASSIFICATION				2 TCC NO		
	AHTN 3004.10.16	MFN - 5% ad valorem			14-304		

3 DATE 09 October 2014

4 DESCRIPTION

"AUGMENTIN® DUO 375mg TABLET"

Based on the prescribing information, certificate of product registration and sample submitted, subject article is an antibiotic containing 250 mg amoxicillin and 125 mg clavulanic acid in the form of a white, oval film-coated tablet having engraved name on one side. Packed in blister foil containing 30 tablets per box, it is an antibiotic agent with a notably broad spectrum of activity against the commonly occurring bacterial pathogens. It is indicated for the treatment of infections in the upper and lower respiratory tract, genito-urinary tract, skin and soft tissue, bone and joint, etc.



5 HEADING

30.04

SUBHEADINGS

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, 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, or in packings for retail sale 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.

Date Issued: 17 October 2014

FOR THE COMMISSION





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1 CLASSIFICATION 2
AHTN 3004.10.16 MFN - 5% ad valorem

3 DATE 09 October 2014

4 DESCRIPTION

"AUGMENTIN® BD 1g Tablet"

Based on the prescribing information, certificate of product registration and sample submitted, subject article is an antibiotic containing 875 mg amoxicillin and 125 mg clavulanic acid in the form of white to off-white oval-shaped film-coated debossed tablet, with a score line on one side and plain on the other side. Packed in tropical blister foil containing 14 tablets per box, it is an antibiotic agent with a notably broad spectrum of activity against the commonly occurring bacterial pathogens. It is indicated for the treatment of infections in the upper and lower respiratory tract, genito-urinary tract, skin and soft tissue, bone and joint, etc.



TCC NO 14-305

5 HEADING

30.04

SUBHEADINGS

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, 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, or in packings for retail sale 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: 20 October 2014





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1 CLASSIFICATION
AHTN 3004.10.16 MFN - 5% ad valorem

-	W 0 0 11/3
121	TCC NO
	47.206

3 DATE 14 October 2014

4 DESCRIPTION

"AUGMENTIN® 625mg Tablet"

Based on the prescribing information, certificate of product registration and sample submitted, subject article is an antibiotic containing 500mg amoxicillin and 125mg clavulanic acid in the form of white to off-white oval-shaped film-coated debossed tablet, with a score line on one side and plain on the other side. Packed in tropical blister foil containing 30 tablets per box, it is a semi-synthetic antibiotic agent with a notably broad spectrum of activity against the commonly occurring bacterial pathogens. It is indicated for the treatment of infections of upper and lower respiratory tract, genito-urinary tract, skin and soft tissue, bone and joint, etc.



5 HEADING

30.04

SUBHEADINGS

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.

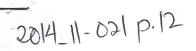
The pertinent Harmonized System (HS) Explanatory Notes state that this heading covers medicaments consisting of mixed or unmixed products, provided they are put up in measured doses or in forms such as, among others, tablets, capsules, drops or pastilles, in the form of transdermal administration system, or small quantities of powder ready for taking as single doses or in packings for retail sale for therapeutic or prophylactic use.

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

FOR THE COMMISSION

EDGARDO B. ABON

Date Issued: 17 October 2017







TARIFF COMMISSION

1	CLASSIFICATION			2	TCC NO		
	AHTN	3004.10.16	MFN	-	5% ad valorem	2	14-307

DATE 14 October 2014

DESCRIPTION

"AUGMENTIN® ES (600mg/42.9mg per 5mL) Powder for Suspension 100mL"

Based on the prescribing information, certificate of product registration and sample submitted, subject article is an antibiotic containing 600 mg amoxicillin and 42.9 mg clavulanic acid for each 5mL of reconstituted suspension. It is in the form of off-white powder with a strawberry odour which, when reconstituted in water at a time of dispensing yields an off-white suspension. Packed in 100mL bottle, it is a semi-synthetic antibiotic with broad spectrum of bactericidal activity against many gram-positive and negative microorganisms. It is indicated for the treatment of infections in the upper and lower respiratory tract, genitourinary tract, skin and soft tissue, bone and joint, etc.



HEADING

30.04

SUBHEADINGS

3004.10.16

CONSIDERED

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 3004.10.16 of the Code, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem.

FOR THE COMMISSION

EDGARDO\B. ABON

Date Issued: 17 October 2014





REPUBLIC OF THE PHILIPPINES

Tariff Commission

4	CLASSIFICATION	2	TCC NO
*	AHTN 3004.20.91 MFN - 5% ad valorem		14-310

14 October 2014 DATE

DESCRIPTION

"GRISOVIN®-FP TABLET 500mg"

Based on the prescribing information, certificate of product registration and sample submitted, subject article is an antifungal antibiotic containing 500mg griseofulvin which is active in vitro against common It is in the form of white, biconvex dermatophytes. tablet with a break line on one face and the other face embossed with "GRISOVIN 500" along the periphery. Packed in tropical blister foil containing 30 tablets per box, it is indicated in the treatment of fungal infections of the skin, scalp, hair or nails caused by Microsporum spp., Trichophyton spp., Epidermophyton spp., where topical therapy is considered inappropriate or has failed.



HEADING

30.04

SUBHEADINGS

3004.20.91

CONSIDERED

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

In view thereof, subject article is classified under 2012 AHTN subheading 3004.20.91 of the Code, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem. FOR THE COMMISSION

Date Issued: 17 October 2014

EDGARDO B. ABON Chairman

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TARIFF COMMISSION

1	CLASSIFICATION	2	TCC NO.
	AHTN 3004.39.00 MFN - 1% ad valorem		14-324

3 DATE 15 October 2014

4 DESCRIPTION

"DUODART® 500mcg/400mcg (30 capsules)"

Based on the certificate of analysis, medical insert and sample submitted, subject article is a medicament in the form of an oblong, hard-shelled capsule with brown body and an orange cap imprinted with GS 7CZ in black ink. Each capsule contains 500 mcg dutasteride (a dual inhibitor of 5 alpha-reductase) and 400 mcg tamsulosin hydrochloride (increases maximum urinary flow rate by reducing smooth muscle tension in the prostrate and urethra, thereby relieving obstruction). It is used for the improvement of symptoms of benign prostatic hyperplasia (BHP).

Subject article is to be imported in plastic bottles containing 30 capsules, packed in cartons, for retail sale.



5 HEADING

30.04

SUBHEADING AHTM CONSIDERED

AHTN 3004.39.00

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, cachets, drops or pastilles, ready for taking as single dose, or in packings for retail sale for therapeutic or prophylactic use.

In view thereof, subject article is classified under 2012 AHTN subheading 3004.39.00 of the Code with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

FOR THE COMMISSION

Date Issued: 17 October 2014



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

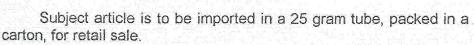
1				CLASS	SIFICAT	ION			
	Αŀ	ITN	3004	.20.10	MFN	- 5%	ad va	lorem	

3 DATE 30 September 2014

4 DESCRIPTION

"DUAC™ GEL 25g"

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 10mg/g clindamycin phosphate (a derivative of lincomycin) and 50mg/g benzoyl peroxide. It has keratolytic and antibacterial properties suitable for the topical treatment of mild to moderate acne vulgaris.





TCC NO. 14-326

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.

Date Issued: 15 October 2014

FOR THE COMMISSION



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	CLASSIFICATION	2
	AHTN 3004.20.10 MFN - 5% ad valorem	

3 DATE 30 September 2014

4 DESCRIPTION

"DUAC™ GEL 10g"

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 10mg/g clindamycin phosphate (a derivative of lincomycin) and 50mg/g benzoyl peroxide. It has keratolytic and antibacterial properties suitable for the topical treatment of mild to moderate acne vulgaris.



TCC NO. 14-327

Subject article is to be imported in a 10 gram tube, packed in a carton, for retail sale,

5 HEADING SUBHEADING 30.04

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.

Date Issued: 15 October 2014

FOR THE COMMISSION





TARIFF COMMISSION

1		CLASSI	FICATION	•
	AHTN	3004.32.90	MFN - 1%	ad valorem

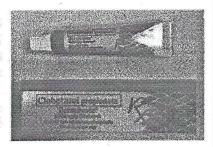
2 TCC NO. 14-328

3 DATE 10 October 2014

4 DESCRIPTION

"DERMOVATE® 500mcg/g OINTMENT 5g"

Based on the certificate of analysis, medical insert and sample submitted, subject article is a medicament in the form of a paraffin-based ointment, white in color. It contains 500 mcg/g clobetasol propionate (0.05% w/w). It is a very potent topical corticosteroid indicated for adults, elderly, and children over one (1) year for the relief of the inflammatory and pruritic manifestations of steroid responsive dermatoses.



Subject article is to be imported in 5 gram tubes, packed in cartons, for retail sale.

5 HEADING SUBHEADING 30.04

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 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 3004.32.90 of the Code with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

FOR THE COMMISSION

Date Tested: 17 October 2014

EDGARDO B. ABON





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

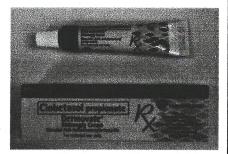
1		CLASS	SIFICATION
	AHTN	3004.32.90	MFN - 1% ad valorem

3 DATE 10 October 2014

DESCRIPTION

"DERMOVATE® 500mcg/g CREAM 5g"

Based on the certificate of analysis, medical insert and sample submitted, subject article is a medicament in the form of a water-miscible cream, white in color. It contains 500 mcg/g clobetasol propionate (0.05% w/w). It is a very potent topical corticosteroid indicated for adults, elderly, and children over one (1) year for the relief of the inflammatory and pruritic manifestations of steroid responsive dermatoses.



TCC NO. 14-329

Subject article is to be imported in 5 gram tubes, packed in cartons, for retail sale.

5 HEADING SUBHEADING

30.04

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.

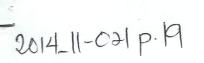
The pertinent Harmonized System (HS) Explanatory Notes state that this heading covers medicaments consisting of mixed or unmixed products provided they are in packings for retail sale for therapeutic or prophylactic use. This refers to products (for example, sodium bicarbonate and tamarind powder) which, 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 3004.32.90 of the Code with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

FOR THE COMMISSION

Date Issued: 17 October 2014

EDGARDO B. ABON







TARIFF COMMISSION

1		CLASS	SIFICATION
	AHTN	3004.32.90	MFN - 1% ad valorem

2 TCC NO. 14-330

3 DATE 10 October 2014

4 DESCRIPTION

"SERETIDE® 500 DISKUS® (50mcg/500mcg Dry Powder for Inhalation) 60 Doses"

Based on the certificate of analysis, medical insert and sample submitted, subject article is a moulded plastic device containing a foil strip with 60 regularly placed blisters. Each blister contains dry powder mixture designed for inhalation consisting of 50 mcg of salmeterol (a selective long-acting (12 h) beta₂-adrenoceptor agonist) and 500 mcg of fluticasone propionate (with potent glucocorticoid anti-inflammatory action within the lungs if given by inhalation at recommended doses). It is indicated in the regular treatment of reversible obstructive airways disease (ROAD), including asthma in children and adults, and of chronic obstructive pulmonary disease (COPD) including chronic bronchitis and emphysema.



Subject article is to be imported packed in cartons for retail sale.

5 HEADING SUBHEADING 30.04 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, among others, tablets, capsules, cachets, drops or pastilles, in the form of transdermal administration systems, or small quantities of powder ready for taking as single dose, or in packings for retail sale 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: 17 October 2014

EDGARDO B. ABON

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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1		CLASS	IFICATI	ON		Ψ.
	AHTN	3004.32.90	MFN -	1%	ad	valorem

2	TCC NO.
-	14-331

3 DATE 10 October 2014

4 DESCRIPTION

"SERETIDE® 250 DISKUS® (50mcg/250mcg Dry Powder for Inhalation) 60 Doses"

Based on the certificate of analysis, medical insert and sample submitted, subject article is a moulded plastic device containing a foil strip with 60 regularly placed blisters. Each blister contains dry powder mixture designed for inhalation consisting of 50 mcg of salmeterol (a selective long-acting (12 h) beta₂-adrenoceptor agonist) and 250 mcg of fluticasone propionate (with potent glucocorticoid anti-inflammatory action within the lungs if given by inhalation at recommended doses). It is indicated in the regular treatment of reversible obstructive airways disease (ROAD), including asthma in children and adults, and of chronic obstructive pulmonary disease (COPD) including chronic bronchitis and emphysema.



Subject article is to be imported packed in cartons for retail sale.

5 HEADING SUBHEADING 30.04

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, among others, tablets, capsules, cachets, drops or pastilles, in the form of transdermal administration systems, or small quantities of powder ready for taking as single dose, or in packings for retail sale 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 Leaved: 17 October 2014

EDGARDO B. ABON





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

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	AHTN	3004.39	9.00	MFN -	1%	ad	valo	rem

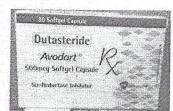
LAT	**** A A & * A
2	TCC NO.
	14-332

DATE 14 October 2014

4 DESCRIPTION

"AVODART® (500mcg) SOFTGEL CAPSULE"

Based on the prescribing information, certificate of product registration and sample submitted, subject article is a dull yellow, opaque, oblong soft gelatin capsules, marked with GX CE2 on one side with red ink, containing a clear, colourless to slightly yellow liquid. Each capsule contains 500mcg Dutasteride, a dual inhibitor of 5 alpha-reductase that inhibits both type 1 and type 2, 5 alpha-reductase isoenzymes responsible for the conversion of testosterone to dihydrotestosterone (DHT). Packed in PVC/PVDC blister pack of 10 capsules (box of 30's), it is indicated for the treatment and prevention of benign prostatic hyperplasia (BPH) progression by reducing prostate size, alleviating symptoms, improving urinary flow, and reducing the risks of acute urinary retention (AUR) and the need for BPH-related surgery.



HEADING

SUBHEADING CONSIDERED 30.04

AHTN 3004.39.00

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, 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 3004.39.00 of the Code, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

FOR THE COMMISSION

Date Issued: 15 October 2014



TARIFF COMMISSION

CLASSIFICATION					
AHTN 3004.32.90	MFN - 1% ad valorem				

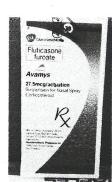
2	TCC NO.
	14-333

DATE 14 October 2014

4 DESCRIPTION

"AVAMYS® SUSPENSION FOR NASAL SPRAY (27.5mcg/actuation) 30 Actuations"

Based on the prescribing information, certificate of product registration and sample submitted, subject article is synthetic trifluorinated corticosteroid having fluticasone furoate as an active ingredient in the form of nasal spray, a white, uniform suspension contained in an amber glass bottle, fitted with a metering (50 microliters) atomising spray pump. The inner pack is incorporated within a predominantly off-white plastic device with a blue side-actuated lever and a lid which contains a stopper. It is indicated for the treatment of seasonal allergic rhinitis (SAR) and perennial allergic rhinitis (PAR) in adults and children 2 years and older. Each spray of the suspension delivers approximately 27.5 micrograms of micronised fluticasone furoate as an ex-device dose and can deliver 30 actuations.



5 SUBHEADING

30.04

3004.32.90

CONSIDERED

6 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 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 AHTN 2012 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

Chairman

Date Issued: 20 October 2014





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1 CLASSIFICATION	2	TCC NO.
AHTN 3004.32.90 MFN - 1% ad valorem		14-334

13 October 2014 DATE

DESCRIPTION

"AVAMYS® SUSPENSION FOR NASAL SPRAY (27.5mcg/actuation) 60 Actuations"

Based on the prescribing information, certificate of product registration and sample submitted, subject article is synthetic trifluorinated corticosteroid having fluticasone furoate as an active ingredient in the form of nasal spray. The white, uniform suspension is contained in an amber glass bottle fitted with a metering (50 microliters) atomising spray pump. The inner pack is incorporated within a predominantly off-white plastic device with a blue side-actuated lever and a lid which contains a stopper. It is indicated for the treatment of seasonal allergic rhinitis (SAR) and perennial allergic rhinitis (PAR) in adults and children 2 years and older. Each spray of the suspension delivers approximately 27.5 micrograms of micronised fluticasone furoate as an ex-device dose and can deliver up to 60 actuations.



HEADING 5 SUBHEADING 30.04

AHTN 3004.32.90

CONSIDERED

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 AHTN 2012 subheading 3004.32.90 of the Code, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

FOR THE COMMISSION

EDGARDÓ B. ABON Chairman

Date Issued: 20 Cetobor 2014





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

-	1	CLASSIFICATION .	
-		AHTN 3004.10.16 MFN - 5% ad valorem	*

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	IVU.	IVV	line

DATE 14 October 2014

4 DESCRIPTION

"AUGMENTIN® DS (312.5mg/5mL) POWDER 60mL"

Based on the prescribing information, certificate of product registration and sample submitted, subject article is a semisynthetic antibiotic agent, a beta-lactam antibacterial penicillin coformulated with a beta-lactamase inhibitor. It is in the form of off-white powder with a characteristic fruit flavoured suspension. Each 5mL of reconstituted suspension contains 250mg amoxicillin and 62.5mg clavulanic acid. Packed in a 60mL clear glass bottle, it is used for the treatment of common bacterial infections including respiratory-tract infections, skin and soft tissue infections, genito-urinary, osteomyelitis, septicemia, peritonitis and post-operative infections.



HEADING SUBHEADING

AHTN

30.04 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.

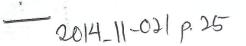
The pertinent Harmonized System (HS) Explanatory Notes state that this heading covers medicaments consisting of mixed or unmixed products, provided they are in packings for retail sale for therapeutic or prophylactic use. This refers to products (for example, sodium bicarbonate and tamarind powder) which, 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 3004.10.16 of the Code, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem.

FOR THE COMMISSION

Date Issued: 15 October 2014

EDGARDO B. ABON







TARIFF COMMISSION

1	CLASSIFICATION			
	AHTN 3004.32.90	MFN - 1% ad valorem		

2	TCC NO.
	14-336

3 DATE 14 October 2014

4 DESCRIPTION

"AVAMYS® SUSPENSION FOR NASAL SPRAY (27.5mcg/actuation) 120 Actuations"

Based on the prescribing information, certificate of product registration and sample submitted, subject article is synthetic trifluorinated corticosteroid having fluticasone furoate as an active ingredient in the form of nasal spray. The white, uniform suspension is contained in an amber glass bottle fitted with a metering (50 microliters) atomising spray pump. The inner pack is incorporated within a predominantly off-white plastic device with a blue side-actuated lever and a lid which contains a stopper. It is indicated for the treatment of seasonal allergic rhinitis (SAR) and perennial allergic rhinitis (PAR) in adults and children 2 years and older. Each spray of the suspension delivers approximately 27.5 micrograms of micronised fluticasone furoate as an ex-device dose and can deliver up to 120 actuations.



5 HEADING
SUBHEADING

30.04

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 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 AHTN 2012 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

Chairman

Date Issued: 29 October 2914



TARIFF COMMISSION

1		CLAS	SIFIC	AT	ION	× ×	-
	AHTN	3004.10.16	MFN	_	5%	ad valorem	

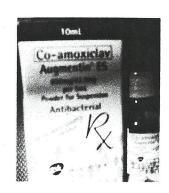
2	TCC NO	
	14-338	

3 DATE 13 October 2014

4 DESCRIPTION

"AUGMENTIN® ES (600mg/42.9mg per 5ml) Powder for Suspension 10mL"

Based on the brochure and sample submitted, subject article is an antibiotic containing 600 mg amoxicillin and 42.9 mg clavulanic acid in the form of off-white powder with a strawberry odour which, when reconstituted in water at a time of dispensing yields an off-white suspension. Packed in 10 mL bottles, it is a semi-synthetic antibiotic with broad spectrum of bactericidal activity against many gram-positive and negative microorganisms. It is indicated for the treatment of upper and lower respiratory tract infections, genito-urinary tract, skin and soft tissue, bone and joint, etc.



5 HEADING

30.04

SUBHEADINGS

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 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 3004.10.16 of the Code, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem.

FOR THE COMMISSION

EDGARDO B. ABON

Chairman

Date Zesued: 20 Geteber 2014

TARIFF COMMISSION

1		CLASSIFICATION				
10.10.41600	AHTN	3004.32.90	MFN -	1%	ad valore	m

2	TCC NO.
	14-339

3 DATE 10 October 2014

DESCRIPTION

"SERETIDE® 100 DISKUS® (50mcg/100mcg Dry Powder for Inhalation) 60 Doses"

Based on the certificate of analysis, medical insert and sample submitted, subject article is a moulded plastic device containing a foil strip with 60 regularly placed blisters. Each blister contains dry powder mixture designed for inhalation consisting of 50 mcg of salmeterol (a selective long-acting [12 h] beta₂-adrenoceptor agonist) and 100 mcg of fluticasone propionate (with potent glucocorticoid anti-inflammatory action within the lungs if given by inhalation at recommended doses). It is indicated in the regular treatment of reversible obstructive airways disease (ROAD), including asthma in children and adults, and of chronic obstructive pulmonary disease (COPD) including chronic bronchitis and emphysema.



Subject article is to be imported packed in cartons for retail sale.

5 HEADING SUBHEADING

30.04

AHTN 3004.32.90

CONSIDERED

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, cachets, drops or pastilles, in the form of transdermal administration systems, or small quantities of powder ready for taking as single dose, or in packings for retail sale 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

Chairman

Date Issued: 20 October 2014





TARIFF COMMISSION

1	CLASSI	FICATION	
	AHTN 3002.10.30C	MFN - 1%	ad valorem

2 TCC NO. 14-340

3 DATE 14 October 2014

4 DESCRIPTION

"PROLIA™ SYRINGE 60mg/mL"

Based on the prescribing information, certificate of product registration and sample submitted, subject article is denosumab, a human monoclonal antibody (IgG2) that reduces bone resorption and increases bone mass and strength in both cortical and trabecular bone. It is in the form of clear, colourless to slightly yellow solution with pH 5.2 and may contain trace amounts of translucent to white proteinaceous particles. Packed individually in 1mL pre-filled glass syringe, it indicated for the treatment of osteoporosis in postmenopausal women (increases bone mineral density [BMD] and reduces the incidence of hip, vertebral and nonvertebral fractures), bone loss in patients undergoing hormone ablation for prostate or breast cancer, and for the reduction of incidence of vertebral fractures in patients with prostate cancer.



	HEADING
5	SUBHEADING

30.02

AHTN 3002.10.30C

CONSIDERED

6 REASONS FOR CLASSIFICATION

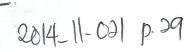
Heading 30.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers, among others, antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes.

The pertinent Harmonized System (HS) Explanatory Notes state that this heading covers antisera, other blood fractions, 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 a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

to Issued: 15 October 2014

FOR THE COMMISSION







TARIFF COMMISSION

1	CLASSIFICATION			
	AHTN	3004.32.90	MFN - 1% ad valorem	

2 TCC NO. 14-341

3 DATE 10 October 2014

4 DESCRIPTION

"SERETIDE® METERED DOSE INHALER (25mcg/250mcg) 120 Actuations"

Based on the certificate of analysis, medical insert and sample submitted, subject article is a metered dose inhaler comprising a suspension of salmeterol and fluticasone propionate in the non-CFC propellant HFA 134a. The suspension is contained in an aluminum alloy canister which can deliver up to 120 actuations. Each single actuation provides 25 mcg of salmeterol (a selective long-acting [12 h] beta2-adrenoceptor agonist) and 250 mcg of fluticasone propionate (with potent glucocorticoid anti-inflammatory action within the lungs if given by inhalation at recommended doses). It is indicated in the regular treatment of asthma (reversible obstructive airways disease) and of chronic obstructive pulmonary disease (COPD) including chronic bronchitis and emphysema.



Subject article is to be imported packed in cartons for retail sale.

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 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 3004.32.90 of the Code with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.

FOR THE COMMISSION

EDGARDO B. ABON

Chailman

Bate Issued: 20 October 2014





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1		CLASS	FICATION	
any to a	AHTN	3004.20.91	MFN - 5%	ad valorem

2 TCC NO. 14-343

3 DATE 10 October 2014

4 DESCRIPTION

"ZINACEF® 500mg TABLET"

Based on the certificate of analysis, medical insert and sample submitted, subject article is a medicament in the form of a white, film-coated, capsule-shaped tablet engraved with 'GXEG2' on one side and plain on the other. Each tablet contains 500 mg Cefuroxime axetil, an antibacterial agent which has bacterial activity against a wide range of common pathogens, including ß-lactamase producing strains. It is to be taken orally for the treatment of infections caused by sensitive bacteria such as infections of the upper and lower respiratory tracts, genito -urinary tract and skin and soft tissue.



Subject article is available in 10 tablets per double-foil blister in boxes of 50's for retail sale.

5 HEADING SUBHEADING

30.04 AHTN 3004.20.91

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, cachets, drops or pastilles, ready for taking as single doses, or in packings for retail sale for therapeutic or prophylactic use.

In view thereof, subject article is classified under 2012 AHTN subheading 3004.20.91 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: 20 October 2014



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	CLASSIFICATION	2	TC
	AHTN 3004.20.91 MFN - 5% ad valorem		14

DATE 10 October 2014

4 DESCRIPTION

"ZINACEF® 250mg TABLET"

Based on the medical insert and sample submitted, subject article is a medicament in the form of a white, film-coated, capsule-shaped tablet engraved with 'GXES7' on one side and plain on the other. Each tablet contains 250 mg Cefuroxime axetil, an antibacterial agent which has bacterial activity against a wide range of common pathogens, including ß-lactamase producing strains. It is to be taken orally for the treatment of infections caused by sensitive bacteria such as infections of the upper and lower respiratory tracts, genito -urinary tract and skin and soft tissue.



C NO.

Subject article is available in 10 tablets per double-foil blister in boxes of 50's for retail sale.

5 HEADING

30.04

SUBHEADING

AHTN 3004.20.91

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, cachets, drops or pastilles, ready for taking as single dose, or in packings for retail sale for therapeutic or prophylactic use.

In view thereof, subject article is classified under 2012 AHTN subheading 3004.20.91 of the Code with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem.

FOR THE COMMISSION

EDGARDO B. ABON

Date Issued: 20 October 2014





TARIFF COMMISSION

1	CLASSIFICATION				
	AHTN	3004.20.99	MFN - 5% ad valorem		

2	TCC NO.
	14-345

3 DATE 10 October 2014

4 DESCRIPTION

"ZINACEF® 750mg POWDER FOR INJECTION"

Based on the certificate of analysis, medical insert and sample submitted, subject article is an antibacterial drug in the form of white to faintly yellow powder containing 750 mg of Cefuroxime as sodium. It is to be added with appropriate amount of water and prepared as an off-white suspension for intramuscular (IM) use or as a yellowish solution for intravenous (IV) administration. It is indicated for the treatment of infections before the infecting organism has been identified or when caused by sensitive bacteria, such as infections of the respiratory tract, urinary tract, soft tissue, bone and joint.



Subject article is contained in a glass vial and packed individually in boxes for retail sale.

5 HEADING SUBHEADING

30.04

AHTN 3004.20.99

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, 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), medicaments in the form of transdermal administration systems, ready for taking as single dose, or in packings for retail sale for therapeutic or prophylactic use.

In view thereof, subject article is classified under 2012 AHTN subheading 3004.20.99 of the Code with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem.

FOR THE COMMISSION

EDGARDO B. ABON

Chairman

Dave Issued: 20 October 2014





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	CLASSIFICATION	
	AHTN 3004.20.99 MFN – 5% ad valorem	

DATE 09 October 2014

4 DESCRIPTION

"ZINACEF® 250mg POWDER FOR INJECTION"

Based on the certificate of analysis, medical insert and sample submitted, subject article is an antibacterial drug in the form of white to faintly yellow powder containing 250 mg of Cefuroxime as sodium. It is to be added with appropriate amount of water and prepared as an off-white suspension for intramuscular (IM) use or as a yellowish solution for intravenous (IV) administration. It is indicated for the treatment of infections before the infecting organism has been identified or when caused by sensitive bacteria, such as infections of the respiratory tract, urinary tract, soft tissue, bone and joint.



TCC NO. 14-346

Subject article is contained in a glass vial and packed individually in boxes for retail sale.

5 HEADING SUBHEADING 30.04

AHTN 3004.20.99

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, 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), medicaments in the form of transdermal administration systems, ready for taking as single dose, or in packings for retail sale for therapeutic or prophylactic use.

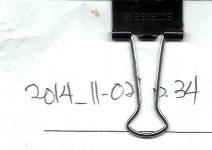
In view thereof, subject article is classified under 2012 AHTN subheading 3004.20.99 of the Code with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem.

FOR THE COMMISSION

Date Issued: 17 October 2014

EDGARDO B. ABON Chairman

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TARIFF COMMISSION

1	CLASSIFICATION	
	AHTN 2713.20.00 MFN - Zero	

2	TCC NO
	TOUNU.
	14-350

B DATE 8 October 2014

4 DESCRIPTION

"BITUMEN 60/70"

Based on the technical and material safety data sheet submitted, subject article is a high-quality, penetration grade bitumen obtained as a by-product of petroleum distillation (vacuum and thermal cracked vacuum). It is in the form of brown to black solid (liquid at high temperature) with characteristic odour. It has a penetration value of 60 to 70 dmm at 25 °C, softening point at 46-56 °C and 95% recovery at 687 °C boiling point. To be imported in bulk, it is used in road and airport construction and other similar applications.

HEADING 27.13
5 SUBHEADING AHTN 2713.20.00
CONSIDERED

6 REASONS FOR CLASSIFICATION

Heading 27.13 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals. The pertinent Harmonized System (HS) Explanatory Notes state that petroleum bitumen (also known as petroleum pitch, refinery pitch, petroleum asphalt) is usually obtained as a residue of the distillation of crude petroleum. It is brown or black and may be soft or brittle. It is used for road-surfacing, waterproofing, etc. Petroleum bitumen which has been slightly modified by air-blowing is similar to unblown bitumen and remains in this heading.

In view thereof, subject article is classified under 2012 AHTN subheading 2713.20.00 of the Code, with a Most Favoured Nation (MFN) rate of duty of zero.

FOR THE COMMISSION-

EDGARÓO B. ABON Chairman

Date Issued: 20 October 2014





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

.1	CLASSIFICATION		
	AHTN 8529.90.91	MFN - 1% ad valorem	
		ACFTA - Zero	

2	TCC NO.
	14-358

3 DATE 8 October 2014

4 DESCRIPTION

"LED TELEVISION LCD PANEL AND CABINET ASSY (KNOCKED DOWN)"

Based on the information submitted, subject article is a LED television LCD panel and cabinet assembly set, completely knocked down. Designed for SANYO LCD TV assembly, the set consists of the following parts:

Part Name	Function	4
LCD PANEL ASSY	Used to display pictures	
KEY BOARD	Used to operate TV by hand	
R/C BOARD	Used to operate TV by R/C	
LED LIGHT BOARD	Power indicator	
KEY BUTTON	Touch by hand when you operate TV	1. %
KEY BRACKET	Fix the key button and key board in place	T.
SPEAKER	Used to make sound	
METAL BRACKET	Hold the panel from bottom side	
BRACKET 1 (AV-OUT)	AV-OUT port bracket	Šeć.
BRACKET 2 (YPBPR/HDMI)	YPBPR/HDMI port bracket	1
POWER SWITCH	Turn on/off TV	
SWITCH BRACKET	Fix the power switch in place	1
BACK COVER	Used to cover the TV back side	
STAND	Used to support TV	i est

5 HEADING SUBHEADING CONSIDERED 85.29 AHTN 8529.9

8529.90.91

REASONS FOR CLASSIFICATION

Note 2(b) to Section XVI of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code, in part, 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. The range of parts classified here includes, among others, cases and cabinets specialized to receive the apparatus of headings 85.25 to 85.28.

In view thereof, subject article being parts of television with LED panel display, is classified under 2012 AHTN subheading 8529.90.91 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: 17 October 2014

2014_11-071 p. 36



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

1	1	CLASSIFICATION	
Γ		AHTN 8544.42.92 MFN - 7% ad valorem	
		ACFTA - Zero	

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DATE 9 October 2014

4 DESCRIPTION

"CABLE/CORDS"

Based on the information submitted, subject articles are plastic insulated electrical wires designed for use in SANYO LCD TV assembly. Cut to specific lengths, the kit consists of the following:

Description	Diameter	Length	Function			
POWER CORD (~300V/~300V)	5 mm	1.8 m	Used to transmit power to TV			
CONTROL CABLE (10P/8P – 3 mm 110V) SOFT CABLE (5-pin-0.5mm – 5 mm 110V)		270 mm	Connect R/C board Connect keyboard			
		420 mm				
SOFT CABLE (5-pin-0.5mm – 110V)	5.5 mm	420 mm	Connect LED light board			
LVDS CABLE (40P-30P - 6 mm 110V)		450 mm	Transmit power to panel			

5 HEADING SUBHEADING

85.44

AHTN 8544.42.92

CONSIDERED

6 REASONS FOR CLASSIFICATION

Heading 85.44 of the ASEAN Harmonized Tariff Nomenclature (AHTN) Tariff and Customs Code covers, among others, insulated wire, cable and other insulated electric conductors, whether or not fitted with connectors. The pertinent Harmonized System (HS) Explanatory Notes state that wire, cable, etc., remain classified in this heading if cut to length or fitted with connectors (e.g., plugs, sockets, lugs, jacks, sleeves or terminals) at one or both ends.

In view thereof, subject article being parts of television with LED panel display, is classified under 2012 AHTN subheading 8544.42.92 of the Code, with a Most Favoured Nation (MFN) rate of duty of 7% 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: 17 October 2014

EDGĂŖDQ B. ABON