



Republic of the Philippines
Department of Finance
BUREAU OF CUSTOMS

27 September 2017

MEMORANDUM:

TO : **All District and Sub-port Collectors
All Chiefs, Formal Entry Division
And Formal Entry Division Personnel**

RE : **Tariff Commission Circulars**

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization Act (Republic Act 10863), the Tariff Commission issued an Advance Rulings (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued from **September 19-22, 2017**, for various imported articles, and the same were submitted and reviewed by this Office, summarized as follows:

TCC NO.	DESCRIPTION OF ARTICLES	AHTN 2017 CODE	RATE OF DUTY
17-300	"SABIC® COHERE™ 8102"	3901.90.90	MFN – 3%
17-308	"SABIC® COHERE™ 8102L"	3901.90.90	MFN – 3%
17-327	"LG COMMERCIAL AIRCON INDOOR UNIT, Model: ARNU12GSBL4"	8415.90.19	MFN – 10% Ad Valorem AKFTA – Zero*
17-332	"LVTONG® 2-SEATER ELECTRIC SMART CAR, Model: LT-S2.DB"	8437.10.30	MFN – 30% Ad Valorem ACFTA – Zero*
17-352	"WIRE ROPE WITH TURNBUCKLE"	7312.10.99	MFN – 15% Ad Valorem AJcEPA – 3% Ad Valorem* PJEPA - 3% Ad Valorem*
17-369	"PROQUAD™ (MEASLES, MUMPS, RUBELLA and VARICELLA (OKA/MERCK) VIRUS VACCINE LIVE)"	3002.20.20	MFN – 1% Ad Valorem
17-372	"FINISHER ADVANTAGE"	2309.90.20	MFN – Zero
17-382	"TAMSEAL 3000C (WATERPROOFING MEMBRANE)"	6807.10.00	MFN – 3% Ad Valorem ATIGA – Zero*
17-385	DILBERRO PERSEIDA MERLOT"	2204.21.11	MFN – 7% Ad Valorem
17-393	"PIASCLEDINE® (SOYBEAN OIL UNSAPONIFIABLE + AVOCADO OIL UNSAPONIFIABLE)"	3004.90.98	MFN – 5% Ad Valorem
17-394	"RUPAFIN® (RUPATADINE FUMARATE)"	3004.90.99	MFN – 5% Ad Valorem

amp

TCC NO.	DESCRIPTION OF ARTICLES	AHTN 2017 CODE	RATE OF DUTY
17-406	"TANG POWDERED BEVERAGES"	2106.90.55	MFN – 10% Ad Valorem ATIGA – Zero*
17-407	"TOBLERONE® WHITE CHOCOLATE"	1704.90.20	MFN – 10% Ad Valorem
17-410	"CLORETS CANDIES (OCEAN MINT and COOL MINT)"	1704.90.99	MFN – 15% Ad Valorem ATIGA – Zero*
17-411	"CADBURY DAIRY MILK (MILK CHOCOLATE)"	1806.32.00	MFN – 7% Ad Valorem ATIGA – Zero*
17-413	"HALLS CANDIES"	1704.90.99	MFN – 15% Ad Valorem ATIGA – Zero*
17-414	"EDEN CHEESE SINGLES"	0406.30.00	MFN – 7% Ad Valorem ATIGA – Zero*
17-420	"BAIC H6 VAN 1.5 GAS"	8702.90.80	MFN – 20% Ad Valorem ACFTA – 20% Ad Valorem*

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

For your information and guidance.

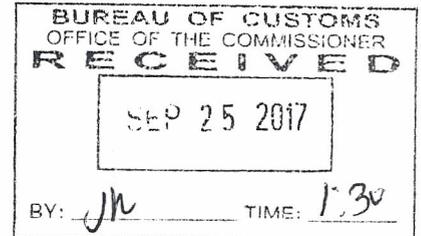
Atty. EDWARD JAMES A. DY BUCO
Deputy Commissioner
Assessment and Operations Coordinating Group

cc: COMMISSIONER OF CUSTOMS

2017-09-022.p3

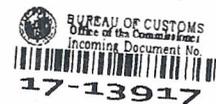


REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION



22 September 2017

COMMISSIONER ISIDRO S. LAPEÑA
 Bureau of Customs
 Port Area, Manila



Dear **Commissioner Lapeña**:

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863), this Commission is pleased to furnish your good Office with original copies of its Advance Rulings on Tariff Classification with TCC (AR) Nos. 17-300, 17-308, 17-327, 17-332, 17-352, 17-369, 17-372, 17-382, 17-385, 17-393, 17-394, 17-406, 17-407, 17-410, 17-411, 17-413, 17-414, and 17-420, together with their respective brochures/technical literature, issued from 19 – 22 September 2017.

Thank you.

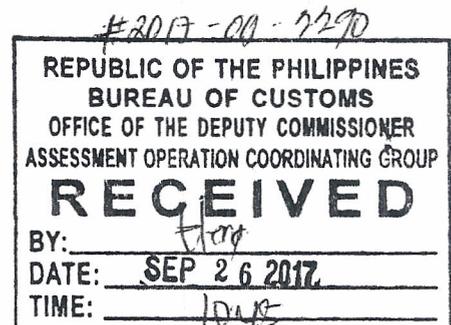
Very truly yours,

MariLou P. Mendoza
MARILOU P. MENDOZA
 Chairperson



Encl: As stated.

cc: The Secretary
 Department of Finance
 Manila



2017-09-022 p.4



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3901.90.90 MFN – 3% ad valorem		17-300
		3	DATE ISSUED
			SEP 19 2017.

4	DESCRIPTION OF GOOD
	“SABIC® COHERE™ 8102”
	Based on the safety data sheet and declaration of composition submitted, subject article is a metallocene catalyzed ethylene-1-octene copolymer containing, by weight, <94% ethylene and >6% 1-octene without slip and anti-block agents. Subject article is in pellet form with a melt flow rate of 1.0 g/10 min at 190 °C and a density of 902 kg/m ² , and used for linear low-density polyethylene (LLDPE) blown film applications such as sealing layer for high value packaging.

5	REASONS FOR CLASSIFICATION
	<p>Note 4 to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 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.</p> <p>Furthermore, Note 6(b) to Chapter 39 states that in headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.</p> <p>Heading 39.01 of the AHTN 2017 covers polymers of ethylene, in primary forms.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3901.90.90 with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>



amp

2017-09-022 p.5



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION
 Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3901.90.90 MFN – 3% ad valorem		17-308
		3	DATE ISSUED
			SEP 19 2017

4 DESCRIPTION OF GOOD

“SABIC® COHERE™ 8102L”

Based on the safety data sheet and declaration of composition submitted, subject article is a metallocene catalyzed ethylene-1-octene copolymer containing, by weight, <94% ethylene and >6% 1-octene with slip and anti-block agents. Subject article is in pellet form with a melt flow rate of 1.0 g/10 min at 190 °C and a density of 902 kg/m², and used for linear low-density polyethylene (LLDPE) blown film applications such as sealing layer for high value packaging.

5 REASONS FOR CLASSIFICATION

Note 4 to Chapter 39 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 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 headings 39.01 to 39.14, the expression “primary forms” applies only to blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

Heading 39.01 of the AHTN 2017 covers polymers of ethylene, in primary forms.

In view thereof, subject article is classified under AHTN 2017 subheading 3901.90.90 with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem.

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

FOR THE COMMISSION

Mari Lou P. Mendoza
MARILOU P. MENDOZA
 Chairperson





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8415.90.19 MFN – 10% ad valorem AKFTA – Zero		17-327
		3	DATE ISSUED
			SEP 22 2017

4	DESCRIPTION OF GOOD												
	“LG COMMERCIAL AIRCON INDOOR UNIT, Model: ARNU12GSBL4”												
	<p>Based on the technical information submitted, subject article is an indoor unit of “split-type” air conditioning machine, consisting of the evaporator coil, temperature controls, and a fan. It is to be connected through electrical wiring and tubing to the outdoor unit (i.e., compressor, condenser, fan, expansion valve, and other components). Designed for wall mount installation to distribute cool air in homes, offices, and other similar closed spaces, subject article has the following specifications:</p>												
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">Product Code</th> <th style="width: 15%;">Cooling capacity (kW)</th> <th style="width: 15%;">Power supply (V/Hz)</th> <th style="width: 15%;">Maximum air circulation (m³/min)</th> <th style="width: 15%;">Net dimension W x H x D (mm)</th> <th style="width: 20%;">Unit Design</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">ARNU12GSBL4</td> <td style="text-align: center;">3.6</td> <td style="text-align: center;">220-240/50</td> <td style="text-align: center;">9.5</td> <td style="text-align: center;">895 x 289 x 215</td> <td style="text-align: center;">-----</td> </tr> </tbody> </table>	Product Code	Cooling capacity (kW)	Power supply (V/Hz)	Maximum air circulation (m ³ /min)	Net dimension W x H x D (mm)	Unit Design	ARNU12GSBL4	3.6	220-240/50	9.5	895 x 289 x 215	-----
Product Code	Cooling capacity (kW)	Power supply (V/Hz)	Maximum air circulation (m ³ /min)	Net dimension W x H x D (mm)	Unit Design								
ARNU12GSBL4	3.6	220-240/50	9.5	895 x 289 x 215	-----								

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.15 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers certain apparatus for maintaining required conditions of temperature and humidity in closed spaces. The machines may also comprise elements for the purification of air. They are used for air conditioning, among others, offices, homes, public halls, etc.</p> <p>Further, the EN for subheading 8415.90 state that this subheading includes both indoor and outdoor units for split-system air conditioning machines of subheading 8415.10 when presented separately. The units are designed to be connected by electrical wiring and copper tubing through which refrigerant passes between the indoor and outdoor units.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8415.90.19 with Most Favoured Nation (MFN) rate of duty of 10% ad valorem and ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AK”.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	  <p>17-00389</p>

army

2017-09-02a p.7



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

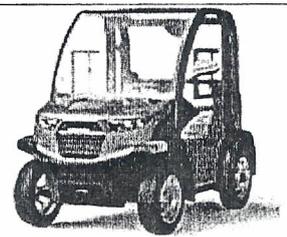
1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8703.10.10 MFN – 30% ad valorem ACFTA – Zero		17-332
		3	DATE ISSUED
			SEP 22 2017

4 DESCRIPTION OF GOOD

“LVTONG® 2-SEATER ELECTRIC SMART CAR, Model: LT-S2.DB”

Based on the brochure submitted and information on the manufacturer’s website, subject article is a brand new, electrically powered motor vehicle imported completely built-up (CBU). It has the following specifications:

LT-S2.DB	
Body Type	Smart Car
Motor	33 V / 3 kW AC
Battery	12 VDC x 4
Overall Dimension (l x w x h; mm)	2020 x 1170 x 1610
Maximum Speed (km/h)	40
Seating Capacity	2



Subject article is designed to be used in golf course or resort.

5 REASONS FOR CLASSIFICATION

Heading 87.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading also includes, among others, golf cars and similar vehicles.

In view thereof, subject article is classified under AHTN 2017 subheading 8703.10.10 with a Most Favoured Nation (MFN) rate of duty of 30% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.

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

FOR THE COMMISSION

MariLou P. Mendoza
MARILOU P. MENDOZA
 Chairperson





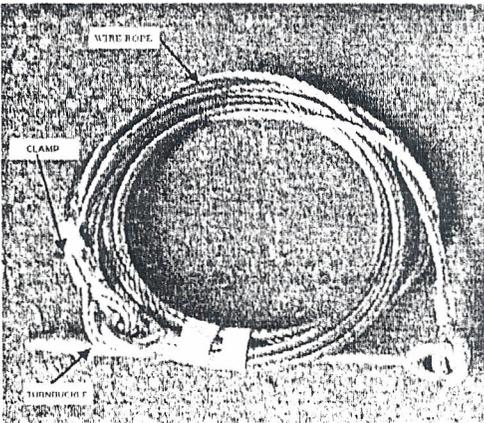
REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 7312.10.99 MFN – 15% ad valorem AJCEPA – 3% ad valorem PJEPA – 3% ad valorem		17-352
		3	DATE ISSUED
			SEP 19 2017

4	DESCRIPTION OF GOOD
	“WIRE ROPE WITH TURNBUCKLE”
	<p>Based on the brochure and structural drawing submitted, subject article is a stranded steel wire rope terminated at both ends in loops (with thimble and ferrule). Both loops are fitted with threaded eye bolts; one is screwed in a turnbuckle. Plated with aluminium-zinc alloy, the rope has a diameter of 8 mm and length of 7 m. Subject article is to be used as a component of the “Soil Stabilization System (NonFrame® Method)” to supply tension onto the base plates and hold them in place.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 73.12 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes such ropes, cables, bands, etc., whether or not they are cut to length, or fitted with hooks, spring hooks, swivels, rings, thimbles, clips, sockets, etc. (provided that they do not thereby assume the character of articles of other headings), or made up into single or multiple slings, strops, etc.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 7312.10.99 with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem, and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) and Philippines-Japan Economic Partnership Agreement (PJEPA) rates of duty of 3% ad valorem, subject to submission of Certificate of Origin (CO) Forms “AJ” and “JP”, respectively.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	  <p>Republic of the Philippines TARIFF COMMISSION 17-00377</p>

2017-09-022 p.9



REPUBLIC OF THE PHILIPPINES

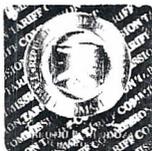
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863(CMTA)

1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3002.20.20 MFN – 1% ad valorem		17- 369
		3	DATE ISSUED
			SEP 20 2017

4	DESCRIPTION OF GOOD
	“PROQUAD™ (MEASLES, MUMPS, RUBELLA and VARICELLA (OKA/MERCK) VIRUS VACCINE LIVE)”
	<p>Based on the technical circular and certificate of product registration from the Food and Drug Administration (FDA) submitted, subject article is a combined attenuated live virus vaccine containing measles, mumps, rubella, and varicella viruses. It is a sterile preparation for subcutaneous administration. Available in boxes containing three (3) ml single-dose vial of lyophilized vaccine and a syringe containing the diluents, subject article is indicated for vaccination of children one (1) through 12 years of age.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 30.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that these products include, among others, vaccines. The most typical vaccines are prophylactic preparations of microbial origin containing either viruses or bacteria suspended in saline solutions, oil (lipovaccines) or other media. These preparations have usually been treated to reduce their toxicity without destroying their immunizing properties.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3002.20.20, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	  <p>Republic of the Philippines TARIFF COMMISSION 17-00380</p>

2017.09: D22 p.10



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2309.90.20 MFN – Zero		17-372
		3	DATE ISSUED
			SEP 22 2017

4	DESCRIPTION OF GOOD
	“FINISHER ADVANTAGE”
	<p>Based on the product specifications, label, process flowchart, sample, and certificate of product registration from the Bureau of Animal Industry (BAI) submitted, subject article is a feed supplement for swine, in the form of light tan free-flowing powder. It is composed of dried brewer’s yeast, hydrated sodium calcium aluminosilicate, and feed grade fat product. Packed in 25 kg bags, subject article is added to feeds, at a rate of 500 g per tonne of complete swine feed, to improve its overall feed efficiency.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 23.09 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers preparations of a kind used in animal feeding. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, preparations for supplementing (balancing) farm-produced feed (feed supplements). Farm-produced feed is usually rather low in proteins, minerals or vitamins. The preparations devised to compensate for these deficiencies, so as to ensure a well-balanced animal diet, consist of proteins, minerals or vitamins plus additional-energy feeds (carbohydrates) which serve as a carrier for the other ingredients. Although, qualitatively, these preparations have much the same composition as those described in complete feeds, they are distinguished by a relatively high content of one particular nutrient.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2309.90.20, with a Most Favoured Nation (MFN) rate of duty of zero.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	  <p>Republic of the Philippines TARIFF COMMISSION 17-00391</p>

2017-09-022 p. 11



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
<p style="text-align: center;">AHTN 6807.10.00 MFN - 3% ad valorem ATIGA - Zero</p>		17-382	
		3	DATE ISSUED
		SEP 20 2017	

4 DESCRIPTION OF GOOD

“TAMSEAL 3000C (WATERPROOFING MEMBRANE)”

Based on the safety data sheet, product catalog, and sample submitted, subject article is an APP (atactic polypropylene) modified torch-applied bituminous waterproofing membrane, consisting of a mixture of penetration grade bitumen, and polyolefin and/or elastomeric polymers. Its surface is mineral slate coated on a heavy duty, high strength, non-woven polyester mat. Available in 10 m² per roll with 3.0 mm thickness, subject article is used as a concealed waterproofing membrane suited for concrete roof decks. The membrane is applied by heating gently the lower surface of the membrane with a propane gas torch, causing the surface to melt and adhere to the primed surface.

5 REASONS FOR CLASSIFICATION

Heading 68.07 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers articles made from natural asphalt or bitumen, coal tar pitch, petroleum bitumen, bituminous mixtures, etc. These articles usually contain fillers such as sand, slag, chalk, plaster, cement, talc, sulphur, asbestos fibre, wood fibre, sawdust, waste cork and natural resins. The heading includes, among others, plates, bricks, tiles, flagstones, obtained by pressing or moulding and used for roofing, facing, tiling or paving.

In view thereof, subject article is classified under AHTN 2017 subheading 6807.10.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.

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

FOR THE COMMISSION

MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson



2017-09-022 p.12



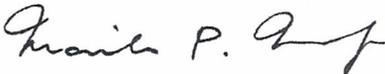
REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY AHTN 2204.21.11 MFN - 7% ad valorem	2 TCC (AR) NO. 17- 385
	3 DATE ISSUED SEP 20 2017

4	<p>DESCRIPTION OF GOOD</p> <p style="text-align: center;">“DILBERRO PERSEIDA MERLOT”</p> <p>Based on the product label, flowchart diagram, certificate of analysis, certificate of process and combination, and product photo submitted, subject article is a red still wine produced by grape must infusion, fermentation, and maceration of 100% merlot grapes. It is dark red with shades of plum in color, and has an intense but pleasant fruity aroma. Packed in 750 ml glass bottles, subject article has an alcoholic strength of 12.5% by volume.</p> <div style="text-align: right;">  </div>
----------	---

5	<p>REASONS FOR CLASSIFICATION</p> <p>Heading 22.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, wine of fresh grapes, including fortified wines. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the wine classified in this heading is the final product of the alcoholic fermentation of the must of fresh grapes. The heading includes, among others, ordinary wines (red, white or rosé).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2204.21.11, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p>  <p>MARILOU P. MENDOZA Chairperson</p> </div> <div style="text-align: left; margin-top: 20px;">   </div>
----------	--



REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION**

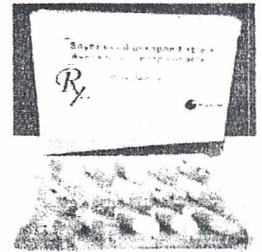
Pursuant to Section 1100 of RA 10863(CMTA)

1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3004.90.98 MFN – 5% ad valorem		17- 393
		3	DATE ISSUED
			SEP 20 2017

4 DESCRIPTION OF GOOD

**“PIASCLEDINE®
(SOYBEAN OIL UNSAPONIFIABLE + AVOCADO OIL UNSAPONIFIABLE)”**

Based on the certificate of analysis, product insert, product photos, and certificate of product registration from the Food and Drug Administration (FDA) submitted, subject article is an anti-inflammatory medicament in the form of brown paste contained in opaque orange-and-grey capsules marked with P300. It contains unsaponifiable fractions of avocado oil and soybean oil. Packed in boxes containing 15 capsules each, subject article is indicated for the symptomatic (pain and functional trouble) slow-acting treatment of hip and knee osteoarthritis. The usual dosage is one (1) capsule daily, in the middle of a meal.



5 REASONS FOR CLASSIFICATION

Note 3 b (2) to Chapter 30 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that for the purposes of headings 30.03 and 30.04 and of Note 4 (d) to this Chapter, the following are to be treated as products which have been mixed: vegetable extracts obtained by the treatment of mixtures of vegetable materials.

Heading 30.04 of the AHTN 2017 covers medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers medicaments consisting of mixed or unmixed products, provided they are put up in measured doses or in forms such as tablets, ampoules (for example, re-distilled water, in ampoules of 1.25 to 10 cm³, for use either for the direct treatment of certain diseases, e.g., alcoholism, diabetic coma or as a solvent for the preparation of injectible medicinal solutions), capsules, cachets, drops or pastilles, medicaments in the form of transdermal administration systems, or small quantities of powder, ready for taking as single doses for therapeutic or prophylactic use. The heading applies to such single doses whether in bulk, in packings for retail sale, etc.

In view thereof, subject article is classified under AHTN 2017 subheading 3004.90.98, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem.

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

FOR THE COMMISSION



17-00383

MariLou P. Mendoza
MARILOU P. MENDOZA
Chairperson

amp

2017-09-09 2 p/14



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 3004.90.99 MFN - 5% ad valorem		17-394
		3	DATE ISSUED
			SEP 20 2017

4 DESCRIPTION OF GOOD

“RUPAFIN® (RUPATADINE FUMARATE)”

Based on the certificate of product registration from the Food and Drug Administration (FDA), certificate of analysis, product insert, and photos submitted, subject article is a second generation antihistamine, and a long-acting histamine antagonist, with selective peripheral H₁-receptor antagonist activity. It is in the form of round, light salmon-colored tablet, containing rupatadine fumarate as active ingredient. Packed in PVC/PVDC/aluminum blister containing 10 tablets per box, subject article is administered once daily and indicated for symptomatic treatment of allergic rhinitis and urticaria in adults and adolescents (over 12 years of age).



5 REASONS FOR CLASSIFICATION

Heading 30.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers medicaments (excluding goods of heading 30.02, 30.05 and 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, among others, 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. The heading applies to such single doses whether in bulk, in packings for retail sale, etc.

In view thereof, subject article is classified under AHTN 2017 subheading 3004.90.99 with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem.

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

FOR THE COMMISSION

Mari Lou P. Mendoza
MARILOU P. MENDOZA
Chairperson





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2106.90.55 MFN - 10% ad valorem ATIGA - Zero		17- 406
		3	DATE ISSUED
			SEP 22 2017

4 DESCRIPTION OF GOOD

“TANG POWDERED BEVERAGES”

Based on the product summary reports submitted, subject articles are fruit-flavoured powdered drink mixes available in orange, pineapple, mango, grape, orange-mango, strawberry, orange (free melon), ponkan, orange-pineapple, apple, watermelon, melon, pomelo, guyabano, calamansi, honey lemon, and dalandan flavours. These are mainly composed of, among others, sugar, citric acid, sweetener, and flavouring ingredients which characterize a particular beverage. Packed in 25 gram, 87.5 gram, and 175 gram foil bags, subject articles are mixed with water in order to produce fruit-flavoured beverages.

5 REASONS FOR CLASSIFICATION

Heading 21.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers food preparations not elsewhere specified or included. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that provided that they are not covered by any other heading of the Nomenclature, this heading covers, among others, non-alcoholic or alcoholic preparations (not based on odoriferous substances) of a kind used in the manufacture of various non-alcoholic or alcoholic beverages. These preparations can be obtained by compounding vegetable extracts of heading 13.02 with lactic acid, tartaric acid, citric acid, phosphoric acid, preserving agents, foaming agents, fruit juices, etc. The preparations contain (in whole or in part) the flavouring ingredients which characterize a particular beverage. As a result, the beverage in question can usually be obtained simply by diluting the preparation with water, wine or alcohol, with or without the addition, for example, of sugar or carbon dioxide gas. Some of these products are specially prepared for domestic use; they are also widely used in industry in order to avoid the unnecessary transport of large quantities of water, alcohol, etc. As presented, these preparations are not intended for consumption as beverages and thus can be distinguished from the beverages of Chapter 22.

In view thereof, subject articles are classified under AHTN 2017 subheading 2106.90.55, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.

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

FOR THE COMMISSION



MariLou P. Mendoza
MARILOU P. MENDOZA
 Chairperson

2017-09-022 p.16



REPUBLIC OF THE PHILIPPINES

**TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1704.90.20 MFN -10% ad valorem		17-407
		3	DATE ISSUED
			SEP 22 2017

4	DESCRIPTION OF GOOD
	“TOBLERONE® WHITE CHOCOLATE”
	<p>Based on the product specifications submitted, subject article is a triangular shaped white chocolate with honey and almond nougat. It is made of sugar, whole milk powder, cocoa butter, honey, almonds, emulsifier (soya lecithin), egg white, and flavouring (vanillin). It is available in triangular boxes of 50 grams, 100 grams, 200 grams, and 360 grams, among others.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 17.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers sugar confectionery (including white chocolate), not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers most of the sugar preparations which are marketed in a solid or semi-solid form, generally suitable for immediate consumption and collectively referred to as sweetmeats, confectionery or candies. It includes, <i>inter alia</i>, white chocolate composed of sugar, cocoa butter, milk powder and flavouring agents, but not containing more than mere traces of cocoa (cocoa butter is not regarded as cocoa).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 1704.90.20, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>



AMM

2017-09-022 D-17



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1704.90.99 MFN – 15% ad valorem ATIGA – Zero		17- 410
		3	DATE ISSUED
			SEP 20 2017

4	DESCRIPTION OF GOOD
	“CLORETS CANDIES (OCEAN MINT and COOL MINT)”
	Based on the samples submitted, subject articles are mint-flavoured round hard candies composed mainly of sugar, glucose syrup, and actizol (peppermint oil, cottonseed oil, menthol, and chlorophyll). These are available in cool mint and ocean mint flavours. Subject articles are packed in plastic bags with net weight of 100 grams or 625 grams, containing 40 pieces or 250 pieces of individually-packed candies, respectively.

5	REASONS FOR CLASSIFICATION
	<p>Heading 17.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers sugar confectionery (including white chocolate), not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers most of the sugar preparations which are marketed in a solid or semi-solid form, generally suitable for immediate consumption and collectively referred to as sweetmeats, confectionery or candies.</p> <p>In view thereof, subject articles are classified under AHTN 2017 subheading 1704.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	  <p>Republic of the Philippines TARIFF COMMISSION 17-00385</p>

amy

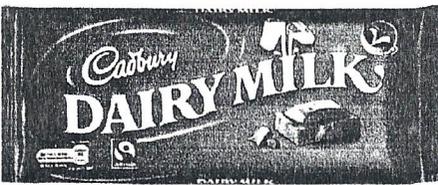
2017-09-022 p.18



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION
 Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2017RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1806.32.00 MFN -7% ad valorem ATIGA - Zero		17-411
		3	DATE ISSUED
			SEP 20 2017

4	DESCRIPTION OF GOOD
	“CADBURY DAIRY MILK (MILK CHOCOLATE)”
	<p>Based on the product summary report and supplemental information submitted, subject article is a pure milk chocolate in bars, containing refined sugar, dairy skimmed milk powder, dairy full cream milk powder, dairy lactose powder, cocoa mass, vegetable fat, soya lecithin, and emulsifier, among others. It is packed in 30 gram, 65 gram, and 165 gram bars.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 18.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers chocolate and other food preparations containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that chocolate is composed essentially of cocoa paste and sugar or other sweetening matter, usually with the addition of flavouring and cocoa butter; in some cases, cocoa powder and vegetable oil may be substituted for cocoa paste. Milk, coffee, hazelnuts, almonds, orange-peel, etc., are sometimes also added. Chocolate and chocolate goods may be put up either as blocks, slabs, tablets, bars, pastilles, croquettes, granules or powder, or in the form of chocolate products filled with creams, fruits, liqueurs, etc.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 1806.32.00, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.</p> <p>This ruling shall be valid for five (5) years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p>
	<p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p>MARILOU P. MENDOZA Chairperson</p>
	 

2017-09-022p.19



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 1704.90.99 MFN - 15% ad valorem ATIGA - Zero		17-413
		3	DATE ISSUED
			SEP 20 2017

4 DESCRIPTION OF GOOD

“HALLS CANDIES”

Based on the product summary report and samples submitted, subject articles are hard, oblong candies containing sugar, glucose syrup, artificial menthol flavour, natural eucalyptus flavour, cooling crystals, honey, and artificial color, among others. These are available in fresh lime (FL), honey lemon (HL), mentho-lyptus (ML), raspberry (RB), and spearmint (SM) flavours. Subject articles are packed in plastic bags with net weight of 150 grams or 1275 grams containing 50 pieces or 425 pieces individually-wrapped candies, respectively.

5 REASONS FOR CLASSIFICATION

Heading 17.04 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers sugar confectionary (including white chocolate), not containing cocoa. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers most of the sugar preparations which are marketed in a solid or semi-solid form, generally suitable for immediate consumption and collectively referred to as sweetmeats, confectionery or candies.

In view thereof, subject articles are classified under AHTN 2017 subheading 1704.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.

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

FOR THE COMMISSION

MariLou P. Mendoza
MARILOU P. MENDOZA
Chairperson



amp

2017-09-022p.20



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 0406.30.00 MFN - 7% ad valorem ATIGA - zero		17-414
		3	DATE ISSUED
			SEP 20 2017

4 DESCRIPTION OF GOOD

“EDEN CHEESE SINGLES”

Based on the product summary report and process flow diagram submitted, subject article is a processed cheese in the form of cheese slices. It contains water, vegetable oil, milk proteins, natural cheese, buttermilk powder, food starches, emulsifiers, preservatives, acidity regulator, and vitamins and minerals, among others. Subject article is available in 125 gram packs containing six individually-wrapped slices.



5 REASONS FOR CLASSIFICATION

Heading 04.06 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers cheese and curd. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers all kinds of cheese, such as, processed cheese, also known as process cheese. It is manufactured by comminuting, mixing, melting and emulsifying, with the aid of heat and emulsifying or acidifying agents (including melting salts), one or more varieties of cheese and one or more of the following: cream or other dairy products, salt, spices, flavouring, colouring and water.

In view thereof, subject article is classified under AHTN 2017 subheading 0406.30.00 with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.

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

FOR THE COMMISSION



Mariou P. Mendoza
MARILOU P. MENDOZA
Chairperson

2017-09-022 P.21



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2017 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8702.90.80 MFN – 20% ad valorem ACFTA – 20% ad valorem		17-420
		3	DATE ISSUED
			SEP 22 2017

4 DESCRIPTION OF GOOD

“BAIC H6 VAN 1.5 GAS”

Based on the technical specifications submitted, subject article is a brand new motorized road vehicle imported completely built-up (CBU). It has the following specifications:

Body Type	Van
Engine	1500 cc, gasoline
Overall Dimension (L x W x H); (mm)	4922 x 1834 x 2115
Wheel Base (mm)	3080
Gross Vehicle Weight (kg)	2490
Seating Capacity	11



5 REASONS FOR CLASSIFICATION

Heading 87.02 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers motor vehicles for the transport of ten or more persons, including the driver. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all motor vehicles designed for the transport of ten persons or more (including the driver). The vehicles of this heading may have any type of motor (internal combustion piston engine, electric motor, combination of an internal combustion piston engine and one or more electric motors, etc.).

In view thereof, subject article is classified under AHTN 2017 subheading 8702.90.80, with a Most Favoured Nation (MFN) rate of duty of 20% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of 20% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”.

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

FOR THE COMMISSION

MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson

