



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

MASTER COPY



*hmm*

PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 134-2022  
**MEMORANDUM**

**TO :** ALL DISTRICT and SUB-PORT COLLECTORS  
ALL CHIEFS, FORMAL ENTRY DIVISION  
AND FORMAL ENTRY DIVISION PERSONNEL

**FROM :** ~~ATTY. EDWARD JAMES A. DY BUCO~~  
Deputy Commissioner, AOCG *ff*

**SUBJECT :** TARIFF COMMISSION CIRCULARS/ADVANCE RULINGS  
(TCC/AR)

**DATE :** 28 March 2022

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification related to Importation of Goods), the Tariff Commission furnished copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 24 March 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-271	"TIN MILL BLACK PLATE DOUBLE COLD-REDUCED (THICKNESS RANGE FROM 0.13 MM TO 0.49 MM)"	7209.18.10	MFN – 3% Ad Valorem ACFTA – 3% Ad Valorem AJCEPA – Zero* AKFTA – Zero* PJEPA – Zero*
21-272	"TIN MILL BLACK PLATE SINGLE COLD-REDUCED (THICKNESS RANGE FROM 0.15 MM TO 0.49 MM)"	7209.18.10	MFN – 3% Ad Valorem ACFTA – 3% Ad Valorem AJCEPA – Zero* AKFTA – Zero* PJEPA – Zero*
21-322	"APPLICATION CONTROLLER, MODEL: DAC-1600"	8537.10.99C	MFN – 5% Ad Valorem
21-370	"TIN MILL BLACK PLATE SINGLE COLD-REDUCED (THICKNESS RANGE FROM 0.5 MM TO 0.6 MM)"	7209.17.10	ACFTA – Zero* AJCEPA – Zero* AKFTA – Zero* PJEPA – Zero*

**\*Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).**

**For your information, guidance and strict compliance.**

**CC: COMMISSIONER OF CUSTOMS**

AOCG Memo No. 134-2022



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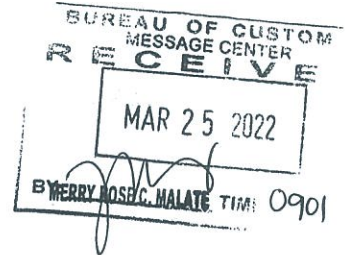
REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 22-024

24 March 2022



**COMMISSIONER REY LEONARDO GUERRERO**  
Bureau of Customs  
Port Area, Manila



Dear **Commissioner Guerrero**:

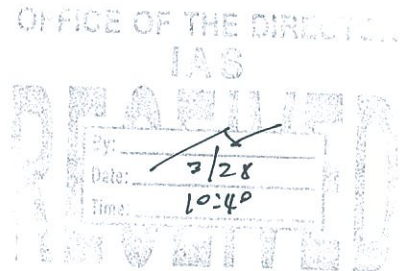
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Rulings on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of four Advance Rulings on Tariff Classification, with TCC (AR) Nos. 21-271, 21-272, 21-322 and 21-370, issued by this Commission on 24 March 2022. These Advance Rulings have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

Thank you.

Very truly yours,

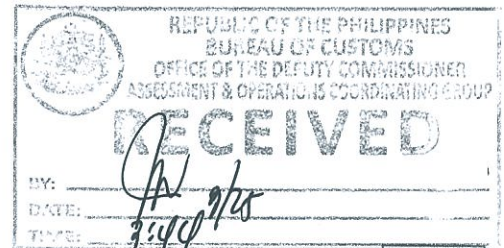
*MariLou P. Mendoza*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

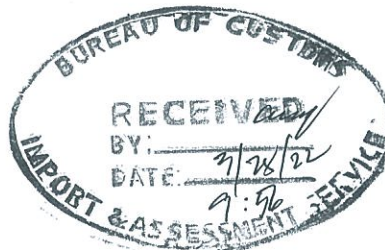


Encl: *As stated*

cc: *The Secretary*  
*Department of Finance*  
*Manila*



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Website: [tariffcommission.gov.ph](http://tariffcommission.gov.ph) • Philippine Tariff Finder: [finder.tariffcommission.gov.ph](http://finder.tariffcommission.gov.ph)  
Email Address: [TC.Assist@mail.tariffcommission.gov.ph](mailto:TC.Assist@mail.tariffcommission.gov.ph)





REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 7209.18.10 MFN - 3% ad valorem ACFTA - 3% ad valorem    AKFTA - Zero AJCEPA - Zero                    PJEPA - Zero		21-271
		<b>3</b>	<b>DATE ISSUED</b>
			24 March 2022

<b>4</b>	<b>DESCRIPTION OF GOOD</b>						
	<b>“TIN MILL BLACK PLATE DOUBLE COLD-REDUCED (THICKNESS RANGE FROM 0.13 MM TO 0.49 MM)”</b>						
	Based on the brochure and technical specifications submitted, subject article is a non-alloy steel plate conforming to JIS G3303 standards. It is produced by subjecting steel to the initial cold reduction process, followed by metal plate cleaning, annealing, and second cold reduction. It is packed in coils and can be imported in various surface finishes (e.g., bright, stone, and matte) and with oil coating. To be used primarily as a base metal in tinplate and tin-free steel, or as a raw material in the manufacture of products such as cans, jewelry boxes, lipstick shells, and dry battery jackets, subject article has the following specifications:						
	<table border="1"> <tr> <td style="width: 60%;">Width (mm)</td> <td style="width: 40%;">600 - 1,067</td> </tr> <tr> <td>Inside diameter of coil (mm)</td> <td>419 / 508</td> </tr> <tr> <td>Outside diameter of coil (mm)</td> <td>Max. 2,130</td> </tr> </table>	Width (mm)	600 - 1,067	Inside diameter of coil (mm)	419 / 508	Outside diameter of coil (mm)	Max. 2,130
Width (mm)	600 - 1,067						
Inside diameter of coil (mm)	419 / 508						
Outside diameter of coil (mm)	Max. 2,130						

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 72.09 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the cold-rolled products of this heading are often delivered after annealing, normalising or other heat treatment. If they are very thin (generally less than 0.5 mm) and if their surface has been pickled to render them suitable for tin-plating, varnishing or printing, they may be described as “black plate”, even when coiled.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 7209.18.10, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of 3% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”; and ASEAN-Korea Free Trade Area (AKFTA), ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA), and Philippines-Japan Economic Partnership Agreement (PJEPA) rates of duty of zero, subject to submission of CO Forms “AK”, “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 style="text-align: right;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><i>Note: In view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.</i></p>





REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

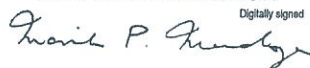
Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 7209.18.10</b> <b>MFN - 3% ad valorem</b> <b>ACFTA - 3% ad valorem</b> <b>AKFTA - Zero</b> <b>AJCEPA - Zero</b> <b>PJEPA - Zero</b>		21-272
		<b>3</b>	<b>DATE ISSUED</b>
			24 March 2022

<b>4</b>	<b>DESCRIPTION OF GOOD</b>						
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	<p>Based on the brochure and technical specifications submitted, subject article is a non-alloy steel plate conforming to JIS G3303 standards. It is produced by subjecting steel to the cold reduction process, followed by metal plate cleaning, annealing, and temper rolling. It is packed in coils and can be imported in various surface finishes (e.g., bright, stone, and matte) and with oil coating. To be used primarily as a base metal in tinplate and tin-free steel, or as a raw material in the manufacture of products such as cans, jewelry boxes, lipstick shells, and dry battery jackets, subject article has the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="width: 60%;">Width (mm)</td> <td style="text-align: center;">600 - 1,067</td> </tr> <tr> <td>Inside diameter of coil (mm)</td> <td style="text-align: center;">419 / 508</td> </tr> <tr> <td>Outside diameter of coil (mm)</td> <td style="text-align: center;">Max. 2,130</td> </tr> </table>	Width (mm)	600 - 1,067	Inside diameter of coil (mm)	419 / 508	Outside diameter of coil (mm)	Max. 2,130
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	<p>Heading 72.09 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the cold-rolled products of this heading are often delivered after annealing, normalising or other heat treatment. If they are very thin (generally less than 0.5 mm) and if their surface has been pickled to render them suitable for tin-plating, varnishing or printing, they may be described as “black plate”, even when coiled.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 7209.18.10, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; ASEAN-China Free Trade Area (ACFTA) rate of duty of 3% ad valorem, subject to submission of Certificate of Origin (CO) Form “E”; and ASEAN-Korea Free Trade Area (AKFTA), ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA), and Philippines-Japan Economic Partnership Agreement (PJEPA) rates of duty of zero, subject to submission of CO Forms “AK”, “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 style="text-align: right;">FOR THE COMMISSION  <small>Digitally signed</small>    <b>MARILOU P. MENDOZA</b>          Chairperson</p> <p><i>Note: In view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.</i></p>






REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8537.10.99C</b> <b>MFN - 5% ad valorem</b>		<b>21-322</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>24 March 2022</b>

<b>4</b>	<b>DESCRIPTION OF GOOD</b>										
	<p style="text-align: center;"><b>“APPLICATION CONTROLLER, MODEL: DAC-1600”</b></p> <p>Based on the brochure and functional block diagram submitted, subject article is a fully programmable application controller that communicates on an RS-485 Local Area Network (LAN) using the BACnet Master-Slave Token Passing (MS/TP) protocol. It is designed for building automation system (BAS) and consists of, among others, switches and jumpers for device addressing, network accessible serial ports for communication with field modules, and input ports for the remote accessing of digital and analog signals which may carry a wide variety of equipment sensor status. Capable of creating or modifying building automation programs in a BAS where multiple inputs may be used to address specific applications, subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 20%;"><b>Technology</b></td> <td>16-bit processor, 1 MB Flash memory and 128 kB static random-access memory (SRAM)</td> </tr> <tr> <td><b>Inputs</b></td> <td>16 universal inputs</td> </tr> <tr> <td><b>Power Supply</b></td> <td>24 VAC, 50/60 Hz</td> </tr> <tr> <td><b>Product dimension</b></td> <td>218 mm x 107 mm x 49 mm</td> </tr> <tr> <td><b>Product weight</b></td> <td>360 g</td> </tr> </table> 	<b>Technology</b>	16-bit processor, 1 MB Flash memory and 128 kB static random-access memory (SRAM)	<b>Inputs</b>	16 universal inputs	<b>Power Supply</b>	24 VAC, 50/60 Hz	<b>Product dimension</b>	218 mm x 107 mm x 49 mm	<b>Product weight</b>	360 g
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<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>										
	<p>Heading 85.37 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading also covers, among others, “programmable controllers” which are digital apparatus using a programmable memory for the storage of instructions for implementing specific functions such as logic, sequencing, timing, counting and arithmetic, to control, through digital or analog input/output modules, various types of machines.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8537.10.99C, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem.</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 style="text-align: right;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><i>Note: In view of the Commission's adoption of a Work-From-Home Scheme in compliance with the Memorandum from the Office of the President (Community Quarantine over the Entire Luzon and Further Guidelines for the Management of the Coronavirus Disease 2019 (COVID-19) Situation) issued on 16 March 2020, this Advance Ruling is being issued without a dry seal, barcode, and hologram sticker. A COPY OF THIS RULING IS ALSO UPLOADED IN THE TARIFF COMMISSION WEBSITE.</i></p>										



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<b>1</b>	<b>AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 7209.17.10 MFN - Zero ACFTA - Zero      AKFTA - Zero AJCEPA - Zero      PJEPA - Zero		21-370
		<b>3</b>	<b>DATE ISSUED</b>
			24 March 2022

<b>4</b>	<b>DESCRIPTION OF GOOD</b>						
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