



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

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PROFESSIONALISM INTEGRITY ACCOUNTABILITY

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

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

DATE : 14 June 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 10 June 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-375	"CURRENT TEST TERMINAL BLOCK, MODEL: YS CTT-04C"	8536.90.12	MFN – *Zero AKFTA – *Zero
Subject to submission of corresponding CERTIFICATES OF ORIGIN (COs)			

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

AOCG Memo No. 223 - 2022



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 22-045

10 June 2022

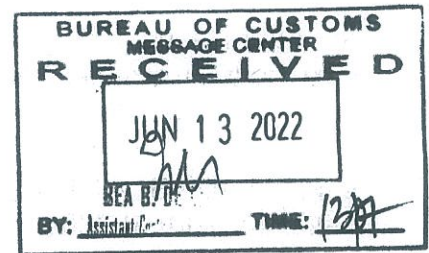
COMMISSIONER REY LEONARDO GUERRERO

Bureau of Customs
Port Area, Manila



BOC-09-31234

Dear **Commissioner Guerrero**:



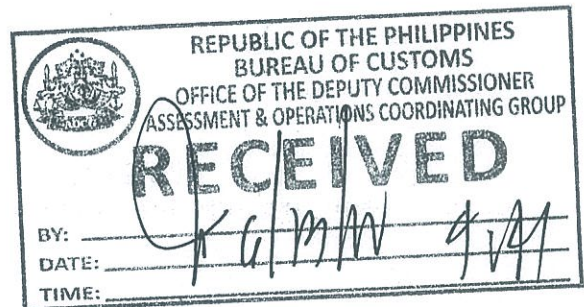
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with a PDF copy of one Advance Ruling on Tariff Classification, with TCC (AR) No. 21-375, issued by this Commission on 10 June 2022. This Advance Ruling has also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

MariLou P. Mendoza Digitally signed

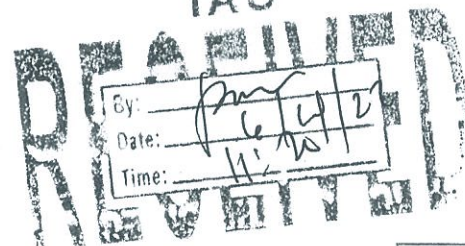
MARILOU P. MENDOZA
Chairperson



Encl: As stated

cc: The Secretary
Department of Finance
Manila

OFFICE OF THE DIRECTOR
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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

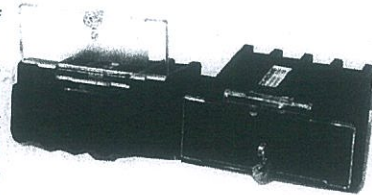
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8536.90.12 MFN - Zero AKFTA - Zero		21-375
		3	DATE ISSUED
			10 June 2022

4 DESCRIPTION OF GOOD

“CURRENT TEST TERMINAL BLOCK, MODEL: YS CTT-04C”

Based on the brochure, technical specifications, and sample submitted, subject article is a terminal block consisting mainly of metal plates, springs, and screws enclosed in an acrylonitrile, butadiene, and styrene (ABS) resin moulded case with top frame/hinged cover. It is used as a testing terminal in electrical panels and switchboards to allow for safe and easy testing of current and to reduce the possibility of damage to connected electrical equipment. Designed for 4-pole wiring connections, subject article has a voltage rating of 250 V AC and a current rating of 10 A. It can be imported with or without test terminal plugs.



5 REASONS FOR CLASSIFICATION

Heading 85.36 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading includes, among others, apparatus for making connections to or in electrical circuits. This apparatus is used to connect together the various parts of an electrical circuit. It includes, among others, other connectors, terminals, terminal strips, etc. These include small squares of insulating material fitted with electrical connectors (dominoes), terminals which are metal parts intended for the reception of conductors, and small metal parts designed to be fitted on the end of electrical wiring to facilitate electrical connection (spade terminals, crocodile clips, etc.).

In view thereof, subject article is classified under AHTN 2017 subheading 8536.90.12, with a Most Favoured Nation (MFN) rate of duty of zero and ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AK”.

This ruling shall be valid for five 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

Digitally signed
MariLou P. Mendoza

MARILOU P. MENDOZA
Chairperson

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.