



# BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

*lma*  
**MASTER COPY**



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 :** 07 January 2021

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 29 December 2020, and the same having been reviewed and summarized as follows:

| TCC. NO. | DESCRIPTION OF ARTICLES                      | 2017 AHTN CODE | 2020 RATES OF DUTY                                     |
|----------|--|----------------|--|
| 20-199   | "MECHANISM SUB-ASSY (THERMAL HEAD WITH CPU)" | 8471.50.90     | MFN – Zero<br>ACFTA – Zero*                            |
| 20-232   | "A/D SEMI GLOSSY BLACK"                      | 3210.00.99     | MFN – 7% Ad Valorem<br>ATIGA – Zero*                   |
| 20-249   | "STM-40-T1"                                  | 3208.90.90     | MFN – 7% Ad Valorem<br>PJEPA – Zero*<br>AJCEPA – Zero* |

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

For your information, guidance and strict compliance.  
**CC: COMMISSIONER OF CUSTOMS**

MASTER COPY



BOC-09-17753

AOCG Memo No. 27-2021



REPUBLIC OF THE PHILIPPINES  
BUREAU OF CUSTOMS  
OFFICE OF THE CHIEF OF BUREAU  
ASSESSMENT OFFICE - BANGALIPAN GROUP  
RECEIVED

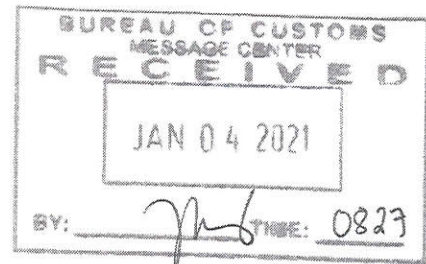
REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

BY: [Signature]  
DATE: 9 JAN 2021

TCOC Ref. No. 20-113

29 December 2020

**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 Ruling on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of three (3) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 20-199, 20-232 and 20-249, issued by this Commission on 29 December 2020. These Advance Rulings have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

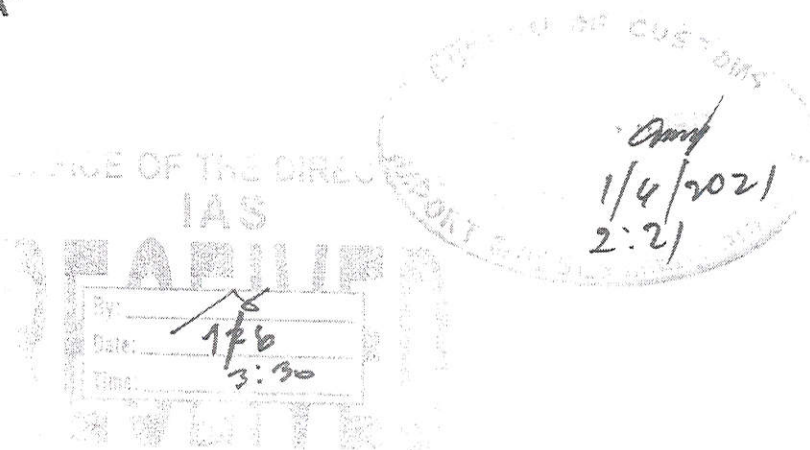
Thank you.

Very truly yours,

*MariLou P. Mendoza*  
**MARILOU P. MENDOZA**  
Chairperson

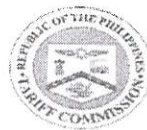
Encl: As stated

cc: The Secretary  
Department of Finance  
Manila



4th Floor, West Insula Condominium, 135 West Avenue, Quezon City, 1105 Philippines  
Tel. Nos.: (632) 8926-8731 / (632) 8928-8419 / (632) 8936-3315 / (632) 8936-3318 • Telefax Number: (632) 8921-7960  
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

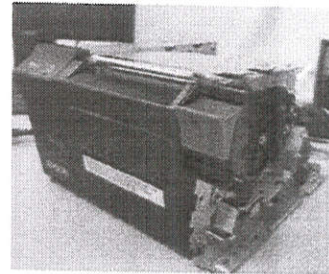
**ADVANCE RULING ON TARIFF CLASSIFICATION**  
Pursuant to Section 1100 of RA 10863 (CMTA)

|   |  |                  |                     |
|---|--|------------------|---------------------|
| 1 | <b>AHTN 2017 CODE AND<br/>2020 AND 2021 RATES OF IMPORT DUTY</b> | 2                | <b>TCC (AR) NO.</b> |
|   | AHTN 8471.50.90<br>MFN - Zero<br>ACFTA - Zero                    |                  | 20-199              |
|   |  | 3                | <b>DATE ISSUED</b>  |
|   |  | 29 December 2020 |                     |

**4 DESCRIPTION OF GOOD**

**"MECHANISM SUB-ASSY (THERMAL HEAD WITH CPU)"**

Based on the technical information submitted, subject article is an assembly consisting of a central processing unit (CPU) sub-assembly [CPU, random-access memory (RAM), motherboard, video graphics array (VGA), High-Definition Multimedia Interface (HDMI), USB, ethernet, and serial ports, among others]; fixed blade sub-assembly; frame side (left and right) sub-assemblies; frame base sub-assembly; and cover roll sub-assembly. It has an overall dimension of 145 mm x 188 mm x 108 mm (WxDxH) and weight of 2.0 kg. Subject article is to be assembled together with the other parts (e.g., main circuit board, panel sub-assembly, frame rear sub-assembly, and main casing which are not part of the importation) to produce a compact point of sale (POS) terminal, with receipt printer, using thermal printing technology (TM-T70II-DT2 model).



**5 REASONS FOR CLASSIFICATION**

Heading 84.71 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, automatic data processing machines and units thereof. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, among others, separately presented constituent units of automatic data processing systems. These may be in the form of units having a separate housing or in the form of units not having a separate housing and designed to be inserted into a machine (e.g., insertion onto the main board of a central processing unit).

In view thereof, subject article, being essentially a central processing unit of a compact point of sale terminal, is classified under AHTN 2017 subheading 8471.50.90, with a Most Favoured Nation (MFN) rate of duty of zero and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to the 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**  
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.*



*lmm*  
**MASTER COPY**

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<br/>2020 AND 2021 RATES OF IMPORT DUTY</b> | <b>2</b> | <b>TCC (AR) NO.</b> |
|          | AHTN 3210.00.99<br>MFN - 7% ad valorem<br>ATIGA - Zero           |          | 20-232              |
|          |  | <b>3</b> | <b>DATE ISSUED</b>  |
|          |  |          | 29 December 2020    |

**4 DESCRIPTION OF GOOD**

**"A/D SEMI GLOSSY BLACK"**

Based on the product information and material safety data sheet submitted, subject article is a black liquid paint, consisting of carbon black (as pigment), xylene (as solvent), and kaolin and calcium carbonate (as fillers), among others. To be imported in 16-kg pails, subject article is mixed with acrylic thinner and is used in painting the metal parts of the wheelhouses of automotive vehicles.

**5 REASONS FOR CLASSIFICATION**

The Harmonized System (HS) General Explanatory Notes to Chapter 32 state that the chapter also includes colouring matter of vegetable, animal or mineral origin and synthetic organic colouring matter and most of the preparations obtained from these colouring matters (paints, ceramic colours, inks, etc.).

Heading 32.10 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers other paints and varnishes (including enamels, lacquers and distempers).

In view thereof, subject article is classified under AHTN 2017 subheading 3210.00.99, 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

*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.



hmm  
**MASTER COPY**

REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

|   |   |   |                     |
|---|---|---|---------------------|
| 1 | <b>AHTN 2017 CODE AND<br/>2020 AND 2021 RATES OF IMPORT DUTY</b>        | 2 | <b>TCC (AR) NO.</b> |
|   | AHTN 3208.90.90<br>MFN - 7% ad valorem<br>PJEPA - Zero<br>AJCEPA - Zero |   | 20-249              |
|   |   | 3 | <b>DATE ISSUED</b>  |
|   |   |   | 29 December 2020    |

|   |  |
|---|--|
| 4 | <b>DESCRIPTION OF GOOD</b>   |
|   | <p align="center"><b>"STM-40-T1"</b></p> <p>Based on the product safety datasheet and ingredients list submitted, subject article is a mixture of petroleum resin, aluminium pigment, organic solvents, and additives, in the form of a silver liquid with characteristic odor. Packed in 15-kg cans, subject article is used as a paint for motorcycle plastic parts.</p> |

|   |   |
|---|---|
| 5 | <b>REASONS FOR CLASSIFICATION</b>   |
|   | <p>Heading 32.08 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that paints of this heading are dispersions of insoluble colouring matter (chiefly mineral or organic pigments, or colour lakes), or metallic flakes or powders, in a vehicle consisting of a binder dispersed or dissolved in a non-aqueous medium. The binder, which is the film-producing agent, consists of synthetic polymers (such as phenolic resins, amino-resins, thermosetting or other acrylic polymers, alkyds and other polyesters, vinyl polymers, silicones, epoxide resins and synthetic rubber) or of chemically modified natural polymers (such as chemical derivatives of cellulose or natural rubber).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 3208.90.90, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem; and Philippines-Japan Economic Partnership Agreement (PJEPA) and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms "JP" and "AJ", 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 align="right">FOR THE COMMISSION<br/><i>MariLou P. Mendoza</i><br/><b>MARILOU P. MENDOZA</b><br/>Chairperson</p> |

*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.*