



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

AOCG Memo No. 571-2021

MEMORANDUM

MASTER COPY
lmm

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

FROM : *for* **ATTY. EDWARD JAMES A. DY BUCO**
Deputy Commissioner, AOCG *dy*

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

DATE : 06 October 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 24 September 2021 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-154	"MOULDED CASE CIRCUIT BREAKER, CODE NO. 3B160080 "	8536.20.13	MFN – 5% Ad Valorem
21-160	"BANDAI MOBILE SUIT RX-93-V2 Hi-V GUNDAM MODEL KIT, Ver. Ka"	9503.00.40	MFN – 3% Ad Valorem PJEPA – Zero* AJCEPA – Zero*
21-175	" BANDAI MOBILE SUIT ECLIPSE GUNDAM MODEL KIT"	9503.00.40	MFN – 3% Ad Valorem PJEPA – Zero* AJCEPA – Zero*
21-196	"NUT HEX (10 MM), PART NO. 94031-10000"	7318.16.10	MFN – 10% Ad Valorem ATIGA – Zero*

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

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



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AOCG Memo No. 571-2021 p.2

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 21-073

24 September 2021



COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Port Area, Manila

Dear Commissioner Guerrero:

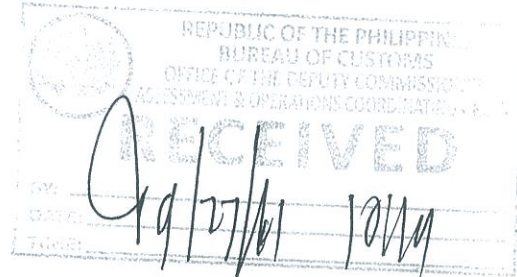
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Ruling on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of four Advance Rulings on Tariff Classification, with TCC (AR) Nos. 21-154, 21-160, 21-175 and 21-196, issued by this Commission on 24 September 2021. These Advance Rulings have 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



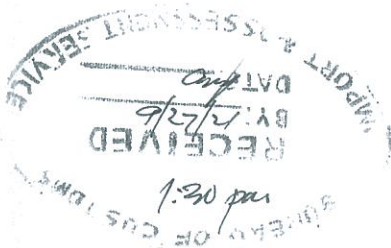
Encl: As stated

cc: *The Secretary*
Department of Finance
Manila

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 • Philippine Tariff Finder: finder.tariffcommission.gov.ph
Email Address: TC.Assist@mail.tariffcommission.gov.ph



CERTIFICATION NUMBER: AJA19-0171



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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 2021 RATE/S OF IMPORT DUTY	AHTN 8536.20.13 MFN - 5% ad valorem	2	TCC (AR) NO.
				21-154
			3	DATE ISSUED
			24 September 2021	

4	DESCRIPTION OF GOOD				
	<p align="center">"MOULDED CASE CIRCUIT BREAKER, CODE NO. 3B160080"</p> <p>Based on the technical specifications and test report submitted, subject article is a circuit breaker consisting mainly of an electromagnet and a heat sensing element enclosed in a moulded case. Used to protect electrical circuits from current overload and short circuit, subject article has the following specifications:</p> <table border="1"> <tr> <td>Rated operating voltage (VAC)</td> <td>400</td> </tr> <tr> <td>Rated/nominal current (A)</td> <td>80</td> </tr> </table> 	Rated operating voltage (VAC)	400	Rated/nominal current (A)	80
Rated operating voltage (VAC)	400				
Rated/nominal current (A)	80				
5	REASONS FOR CLASSIFICATION				
	<p>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, devices for preventing overload of circuits (e.g., electro-magnetic devices which automatically break the circuit when the current exceeds a certain value).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8536.20.13, 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 align="center">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA 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>				



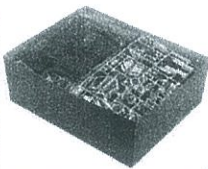
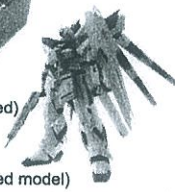
REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 9503.00.40 MFN - 3% ad valorem PJEPA - Zero AJCEPA - Zero		21-160
		3	DATE ISSUED
			24 September 2021

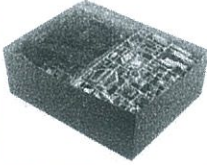

4	<p style="text-align: center;">DESCRIPTION OF GOOD</p> <p style="text-align: center;">“BANDAI MOBILE SUIT RX-93-V2 HI-V GUNDAM MODEL KIT, Ver. Ka”</p> <p>Based on the sample and technical information submitted, subject article is a master grade (MG) 1:100 scale model kit based on one of the fictional characters in “Mobile Suit Gundam” series. The kit comes in several trays of snap-fit plastic parts, decals, and other decorative accessories which the purchaser assembles by hand (or by using a small hand tool like tweezers) to create the finished Gundam plastic model (Gunpla). Packed in a carton box, subject article is popular among hobbyists, adult collectors, mecha anime fans, and model enthusiasts, among others.</p> <div style="display: flex; justify-content: space-around; align-items: center;">   </div> <p style="text-align: center;">Model kit (unassembled) (assembled model)</p>
5	<p style="text-align: center;">REASONS FOR CLASSIFICATION</p> <p>Heading 95.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, reduced-size (“scale”) models and similar recreational models, working or not. The pertinent Harmonized System (HS) Explanatory Notes state that this heading covers, among others, reduced-size (“scale”) models and similar recreational models. This includes models of a kind mainly used for recreational purposes, for example, working or scale models of boats, aircraft, trains, vehicles, etc., and kits of materials and parts for making such models, other than sets having the character of competitive games of heading 95.04.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 9503.00.40, with a Most Favoured Nation (MFN) rate of duty of 3% 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 style="text-align: right; margin-right: 100px;">FOR THE COMMISSION Digitally signed <i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p> <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.</p>




REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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

1	AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 9503.00.40 MFN - 3% ad valorem PJEPa - Zero AJCEPA - Zero		21-175
		3	DATE ISSUED
			24 September 2021

4	DESCRIPTION OF GOOD
	<p>"BANDAI MOBILE SUIT ECLIPSE GUNDAM MODEL KIT"</p> <p>Based on the sample and technical information submitted, subject article is a master grade (MG) 1:100 scale model kit based on one of the fictional characters in "Mobile Suit Gundam" series. The kit comes in several trays of snap-fit plastic parts, decals, and other decorative accessories which the purchaser assembles by hand (or by using a small hand tool like tweezers) to create the finished Gundam plastic model (Gunpla). Packed in a carton box, subject article is popular among hobbyists, adult collectors, mecha anime fans, and model enthusiasts, among others.</p> <div style="display: flex; justify-content: space-around; align-items: center;">   </div> <p style="text-align: center;">Model kit (unassembled) (assembled model)</p>

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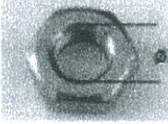
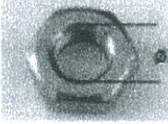
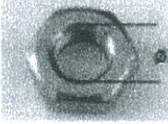
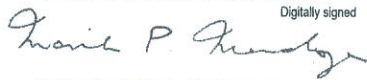
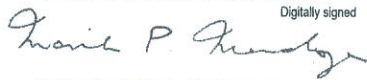
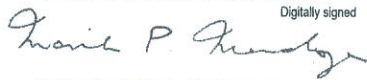


REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<table border="1"> <tr> <td data-bbox="296 371 1031 405">1</td> <td data-bbox="296 405 1031 555"> AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY AHTN 7318.16.10 MFN - 10% ad valorem ATIGA - Zero </td> </tr> </table>	1	AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY AHTN 7318.16.10 MFN - 10% ad valorem ATIGA - Zero	<table border="1"> <tr> <td data-bbox="1038 371 1348 405">2</td> <td data-bbox="1038 405 1348 439"> TCC (AR) NO. 21-196 </td> </tr> <tr> <td data-bbox="1038 439 1348 472">3</td> <td data-bbox="1038 472 1348 555"> DATE ISSUED 24 September 2021 </td> </tr> </table>	2	TCC (AR) NO. 21-196	3	DATE ISSUED 24 September 2021
1	AHTN 2017 CODE AND 2021 RATE/S OF IMPORT DUTY AHTN 7318.16.10 MFN - 10% ad valorem ATIGA - Zero						
2	TCC (AR) NO. 21-196						
3	DATE ISSUED 24 September 2021						
<table border="1"> <tr> <td data-bbox="296 566 1348 846"> 4 DESCRIPTION OF GOOD <p style="text-align: center;">“NUT HEX (10 MM), PART NO. 94031-10000”</p> <p>Based on the technical information submitted, subject article is a hexagonal nut made from carbon steel wire rods conforming to JIS G 3507 standards and with grade SWCH25K. With a nominal diameter of 10 mm, subject article is used for securing and fastening various materials including, among others, parts of a motorcycle.</p> <div style="text-align: right;">  <p>ø10mm</p> </div> </td> </tr> </table>		4 DESCRIPTION OF GOOD <p style="text-align: center;">“NUT HEX (10 MM), PART NO. 94031-10000”</p> <p>Based on the technical information submitted, subject article is a hexagonal nut made from carbon steel wire rods conforming to JIS G 3507 standards and with grade SWCH25K. With a nominal diameter of 10 mm, subject article is used for securing and fastening various materials including, among others, parts of a motorcycle.</p> <div style="text-align: right;">  <p>ø10mm</p> </div>					
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