

**BUREAU OF CUSTOMS**
MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

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 *Ed*

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

DATE : 08 November 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 04 November 2021 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-195	"SCREW PAN (6 MM X 6 MM), PART NO. 90005-KY7-0003"	7318.15.90	MFN – 10% Ad Valorem ATIGA – Zero*
21-212	"SCREW TAPPING (5 MM X 12 MM), PART NO. 93903-35280"	7318.15.90	MFN – 10% Ad Valorem ATIGA – Zero*
21-213	"SCREW TAPPING (4 MM X 12 MM), PART NO. 93903-34380"	7318.15.90	MFN – 10% Ad Valorem ATIGA – Zero*
21-233	"G-SHOCK DW-5600E OBJECT WALL DISPLAY"	9405.60.90	MFN – 10% Ad Valorem PJEPA – Zero* AJCEPA – Zero*
21-235	"PANASONIC AIR PURIFIER, MODEL NO. F-PXM35ASP"	8421.39.20	MFN – 1% Ad Valorem ACFTA – Zero*
21-283	"EMBORG MOZARELLA CHEESE, SHREDDED TOTAL FAT 21%, 40% F.I.D.M., MOISTURE MAX. 4.7%"	0406.90.00	MFN – 7% Ad Valorem

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

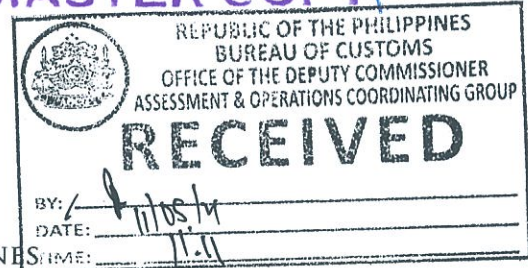
For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

AOCG Memo No. 596 - 2021 p-2



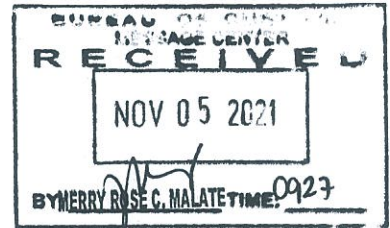
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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 21-087

04 November 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 six Advance Rulings on Tariff Classification, with TCC (AR) Nos. 21-195, 21-212, 21-213, 21-233, 21-235, and 21-283, issued by this Commission on 04 November 2021. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

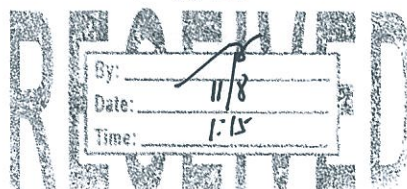
Very truly yours,

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson



OFFICE OF THE DIRECTOR
IAS



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: AJ18-071




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 7318.15.90 MFN - 10% ad valorem ATIGA - Zero		21-195
		3	DATE ISSUED
			04 November 2021

4	DESCRIPTION OF GOOD
	“SCREW PAN (6 MM X 6 MM), PART NO. 90005-KY7-0003”
	<p>Based on the technical specifications and picture submitted, subject article is a screw made from carbon steel wire rods conforming to JIS G 3507 standards and with grade SWCH45K. Having a nominal diameter and thread length of 6 mm, subject article is used for securing and fastening various materials including, among others, parts of a motorcycle.</p>
	

5	REASONS FOR CLASSIFICATION
	<p>Heading 73.18 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, screws, bolts and nuts. Bolts and screws for metal are cylindrical in shape, with a close and only slightly inclined thread; they are rarely pointed, and may have slotted heads or heads adapted for tightening with a spanner or they may be recessed. A bolt is designed to engage in a nut, whereas screws for metal are more usually screwed into a hole tapped in the material to be fastened and are therefore generally threaded throughout their length whereas bolts usually have a part of the shank unthreaded.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 7318.15.90, 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”.</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>Digitally signed </p> <p>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>



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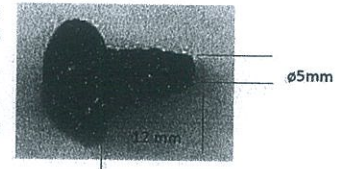
TARIFF COMMISSION

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 7318.15.90 MFN - 10% ad valorem ATIGA - Zero		21-212
		3	DATE ISSUED
			04 November 2021

4	DESCRIPTION OF GOOD
	<p>“SCREW TAPPING (5 MM X12 MM), PART NO. 93903-35280”</p> <p>Based on the technical specifications and picture submitted, subject article is a pan head screw made from carbon steel wire rods conforming to JIS G 3507 standards and with grade SWCH18A. Having a nominal diameter of 5 mm and thread length of 12 mm, subject article is used for securing and fastening various materials including, among others, parts of a motorcycle.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 73.18 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, screws, bolts and nuts. Bolts and screws for metal are cylindrical in shape, with a close and only slightly inclined thread; they are rarely pointed and may have slotted heads or heads adapted for tightening with a spanner or they may be recessed. A bolt is designed to engage in a nut, whereas screws for metal are more usually screwed into a hole tapped in the material to be fastened and are therefore generally threaded throughout their length whereas bolts usually have a part of the shank unthreaded.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 7318.15.90, 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”.</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> 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>





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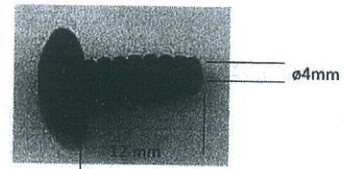
TARIFF COMMISSION

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.
	<p>AHTN 7318.15.90 MFN - 10% ad valorem ATIGA - Zero</p>		21-213
		3	DATE ISSUED
			04 November 2021

4	DESCRIPTION OF GOOD
	<p>“SCREW TAPPING (4 MM X 12 MM), PART NO. 93903-34380”</p> <p>Based on the technical specifications and picture submitted, subject article is a pan head screw made from carbon steel wire rods conforming to JIS G 3507 standards and with grade SWCH18A. Having a nominal diameter of 4 mm and thread length of 12 mm, subject article is used for securing and fastening various materials including, among others, parts of a motorcycle.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 73.18 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, screws, bolts and nuts. Bolts and screws for metal are cylindrical in shape, with a close and only slightly inclined thread; they are rarely pointed and may have slotted heads or heads adapted for tightening with a spanner or they may be recessed. A bolt is designed to engage in a nut, whereas screws for metal are more usually screwed into a hole tapped in the material to be fastened and are therefore generally threaded throughout their length whereas bolts usually have a part of the shank unthreaded.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 7318.15.90, 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”.</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> 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>





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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 9405.60.90 MFN - 10% ad valorem PJEPA - Zero AJCEPA - Zero		21-233
		3	DATE ISSUED
			04 November 2021

4	DESCRIPTION OF GOOD
	<p>“G-SHOCK™ DW-5600E OBJECT WALL DISPLAY”</p> <p>Based on the technical specifications and photograph of the product submitted, subject article is an illuminated brand signage in the form of an enlarged scale model of a G-Shock™ DW-5600E wristwatch. It consists of a fibre-reinforced polymer (FRP) frame with painted finish, an acrylic front logo panel, and a light-emitting diode (LED) tape light affixed at the rear of the acrylic panel which provides illumination to the display. Subject article is designed to be placed on store walls for advertisement.</p>



5	REASONS FOR CLASSIFICATION
	<p>Heading 94.05 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included, among others. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers advertising lamps, signs, illuminated name-plates (including road signs) and like articles such as advertising plates and address plates, of any material, provided that they have a permanently fixed light source.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 9405.60.90, with a Most Favoured Nation (MFN) rate of duty of 10% 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>

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.





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 8421.39.20 MFN - 1% ad valorem ACFTA - Zero		21-235
		3	DATE ISSUED
			04 November 2021

4	DESCRIPTION OF GOOD												
	<p style="text-align: center;">“PANASONIC® AIR PURIFIER, MODEL NO. F-PXM35ASP”</p> <p>Based on the operating instructions and brochure submitted, subject article is an air purifying apparatus designed to remove bacteria and odor using nanoe™ technology (inhibits activity of bacteria and viruses and deodorizes). It also features a four-step filtering process through a pre-mesh filter, anti-bacteria filter, high efficiency particulate air (HEPA) filter, and super nano-technology deodorizing filter. Subject article has the following specifications:</p> <table border="1" style="width: 100%;"> <tr> <td>Air volume (m³/min), High/Medium/Low</td> <td>3.5 / 2.0 / 1.0</td> </tr> <tr> <td>Power supply</td> <td>230 V ~ 60 Hz</td> </tr> <tr> <td>Power consumption (W), High/Medium/Low</td> <td>24 / 9 / 6</td> </tr> <tr> <td>Floor area capacity (m²)</td> <td>Up to 26 m² in a standard household room</td> </tr> <tr> <td>Product dimension (mm), WxDxH</td> <td>300 x 189 x 520</td> </tr> <tr> <td>Product weight (kg)</td> <td>4.8</td> </tr> </table>	Air volume (m³/min), High/Medium/Low	3.5 / 2.0 / 1.0	Power supply	230 V ~ 60 Hz	Power consumption (W), High/Medium/Low	24 / 9 / 6	Floor area capacity (m²)	Up to 26 m² in a standard household room	Product dimension (mm), WxDxH	300 x 189 x 520	Product weight (kg)	4.8
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Power supply	230 V ~ 60 Hz												
Power consumption (W), High/Medium/Low	24 / 9 / 6												
Floor area capacity (m²)	Up to 26 m² in a standard household room												
Product dimension (mm), WxDxH	300 x 189 x 520												
Product weight (kg)	4.8												

5	REASONS FOR CLASSIFICATION
	<p>Heading 84.21 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, filtering or purifying machinery and apparatus for liquids or gases. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, filtering or purifying machinery, etc., for gases. These gas filters and purifiers are used to separate solid or liquid particles from gases, either to recover products of value (e.g., coal dust, metallic particles, etc., recovered from furnace flue gases), or to eliminate harmful materials (e.g., dust extraction, removal of tar, etc., from gases or smoke fumes, removal of oil from steam engine vapours). They include, among others, filters and purifiers acting solely by mechanical or physical means. Filters of this type include, among others, bag filters. These consist of a series of bag shaped cloth filtering elements, and often incorporate a shaker mechanism to cause the trapped particles to fall through the bottom of the bags.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8421.39.20, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.</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> 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>





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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	2	TCC (AR) NO.
	AHTN 0406.90.00 MFN - 7% ad valorem		21-283
		3	DATE ISSUED
			04 November 2021

4 DESCRIPTION OF GOOD

**“EMBOG MOZZARELLA CHEESE, SHREDDED,
TOTAL FAT 21%, 40% F.I.D.M., MOISTURE MAX. 47%”**

Based on the product specification sheet, manufacturing process flowchart, and product labels submitted, subject article is a frozen shredded mozzarella cheese, white to yellow in colour, and with salty, mild and sourish taste and smell. It consists of shredded ripened mozzarella (made from pasteurized cow's milk, salt, lactic culture, and microbial rennet) and potato starch (anti-caking agent). Containing 40% fat in dry matter (F.I.D.M.), subject article is packed in boxes containing 15 200-g bags.



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 this heading covers all kinds of cheese including, among others, soft cheese (e.g., Camembert, Brie).

In view thereof, subject article is classified under AHTN 2017 subheading 0406.90.00, with a Most Favoured Nation (MFN) rate of duty of 7% 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

Digitally signed

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.