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AOCG Memo No. 602-2021



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

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

DATE : 18 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 15 November 2021 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-237	"PANASONIC AIR PURIFIER, MODEL NO. F-PXM55ANP"	8421.39.20	MFN – 1% Ad Valorem ACFTA – Zero*
21-232	"Z LINE MODEL"	8479.89.39	MFN – 1% Ad Valorem
21-236	"PANASONIC AIR PURIFIER, MODEL NO. F-PXT50AKP"	8421.39.20	MFN – 1% Ad Valorem ACFTA – Zero*
21-144	"MINIMA PLYWOOD PANEL (MODEL: MMX22790) WITH ACCESORIES"	8480.60.00	MFN – 1% 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. 602-2021 p.2

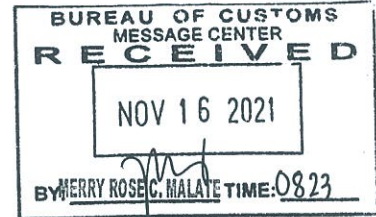


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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 21-091

15 November 2021



COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Port Area, Manila



BOC-09-26052

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. 21-144, 21-232, 21-236, and 21-237, issued by this Commission on 15 November 2021. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

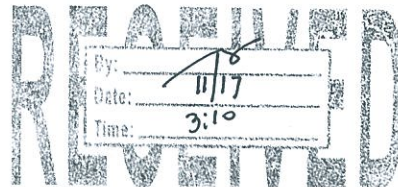
Thank you.

Very truly yours,

MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson

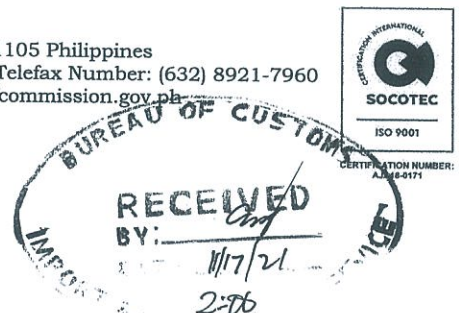
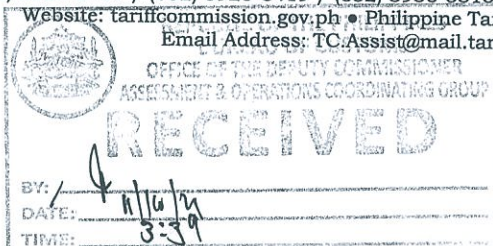
OFFICE OF THE DIRECTOR
IAS



Encl: As stated

cc: *The Secretary*
Department of Finance
Manila

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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





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		21-237	
		3	DATE ISSUED
		15 November 2021	

4	DESCRIPTION OF GOOD												
“PANASONIC® AIR PURIFIER, MODEL NO. F-PXM55ANP”													
<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"> <tr> <td>Air volume (m³/min), High/Medium/Low</td> <td>5.3 / 2.0 / 0.9</td> </tr> <tr> <td>Power supply</td> <td>230 V ~ 60 Hz</td> </tr> <tr> <td>Power consumption (W), High/Medium/Low</td> <td>49 / 11 / 7</td> </tr> <tr> <td>Floor area capacity (m²)</td> <td>Up to 41 m² in a standard household room</td> </tr> <tr> <td>Product dimension (mm), WxDxH</td> <td>300 x 205 x 580</td> </tr> <tr> <td>Product weight (kg)</td> <td>5.8</td> </tr> </table>		Air volume (m ³ /min), High/Medium/Low	5.3 / 2.0 / 0.9	Power supply	230 V ~ 60 Hz	Power consumption (W), High/Medium/Low	49 / 11 / 7	Floor area capacity (m ²)	Up to 41 m ² in a standard household room	Product dimension (mm), WxDxH	300 x 205 x 580	Product weight (kg)	5.8
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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>	



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 8479.89.39 MFN - 1% ad valorem		21-232
		3	DATE ISSUED
			15 November 2021

4	DESCRIPTION OF GOOD																		
	“Z LINE MODEL”																		
	<p>Based on the technical information submitted, subject article is an electrically operated manufacturing line consisting primarily of dosing, mixing, and packing parts. It is designed for producing dry mortars (with silica sand, calcium carbonates, cements, and chemical powder as raw materials) which are packed in 20-kg to 40-kg paper bags. The nominal capacity of the production line is based on 600 liter batches (circa 800 kg) and rhythm of 15 batches per hour. Subject article is to be assembled onsite and has the following main components:</p> <table border="1" style="width: 100%;"> <thead> <tr> <th style="text-align: center;">Main component</th> <th style="text-align: center;">Function</th> </tr> </thead> <tbody> <tr> <td>Big-bag stations</td> <td>Store the main raw materials</td> </tr> <tr> <td>Dosing screws</td> <td>Fill the right amount of material</td> </tr> <tr> <td>Dedusting</td> <td>Dust collection</td> </tr> <tr> <td>Mobile vessels</td> <td>Transport raw materials to be mixed</td> </tr> <tr> <td>Cranes</td> <td>Lift the vessels on the top of the mixing unit</td> </tr> <tr> <td>Mixer</td> <td>Produces a homogenous mix of the powders</td> </tr> <tr> <td>Bagging machines</td> <td>Pack the finished good in valve paper bags</td> </tr> <tr> <td>Manual palletizing</td> <td>Arrange bags on a wood pallet for transportation</td> </tr> </tbody> </table>	Main component	Function	Big-bag stations	Store the main raw materials	Dosing screws	Fill the right amount of material	Dedusting	Dust collection	Mobile vessels	Transport raw materials to be mixed	Cranes	Lift the vessels on the top of the mixing unit	Mixer	Produces a homogenous mix of the powders	Bagging machines	Pack the finished good in valve paper bags	Manual palletizing	Arrange bags on a wood pallet for transportation
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5	REASONS FOR CLASSIFICATION
	<p>Heading 84.79 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading is restricted to machinery having individual functions, which : (a) is not excluded from this Chapter by the operation of any Section or Chapter Note and (b) is not covered more specifically by a heading in any other Chapter of the Nomenclature and (c) cannot be classified in any other particular heading of this Chapter since : (i) no other heading covers it by reference to its method of functioning, description or type and (ii) no other heading covers it by reference to its use or to the industry in which it is employed or (iii) it could fall equally well into two (or more) other such headings (general purpose machines).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8479.89.39, with a Most Favoured Nation (MFN) rate of duty of 1% 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> 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 8421.39.20 MFN - 1% ad valorem ACFTA - Zero		21-236
		3	DATE ISSUED
			15 November 2021

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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 8480.60.00 MFN - 1% ad valorem		21-144
		3	DATE ISSUED
			15 November 2021

4 DESCRIPTION OF GOOD

“MINIMA PLYWOOD PANEL (MODEL: MMX22790) WITH ACCESSORIES”

Based on the brochure and technical information submitted, subject article is a concrete mould consisting of a 14-mm thick plywood form face and 2,700-mm x 900-mm (LxW) steel bar frame with rigid horizontal steel connections in-between. It is used in the fabrication of heavy-duty concrete wall panels for large structures and can handle concrete pressure of up to 60 kN/m². It is to be imported together with Minima accessories such as adjustable strut, hinged corner, inner corner, alignment clamp, adjustable clamp, Minima wedge clamp, waler plate, rapid bar tie, edge tie bearing, corner clamp, ultraguard, Minima access bracket, flat bracket, alignment rail, plates, crane hook, nuts, and bolts, among others, depending on the need of the project, and is assembled on-site. When the construction is finished, the moulds are removed and can be used for other projects.

5 REASONS FOR CLASSIFICATION

Heading 84.80 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that in general, the essential function of a mould is to retain the material in a predetermined shape while it sets; some moulds also exert a certain pressure on the material. The heading includes, among others, moulds for moulding concrete, cement or asbestos-cement goods (tubes, vats, paving stones, flags, chimney-pots, bannisters, architectural ornaments, wall, floor or roof slabs, etc.). Also moulds for making prefabricated construction elements of reinforced or prestressed concrete (window frames, parts of vaulting beams, railway sleepers, etc.).

In view thereof, subject article is classified under AHTN 2017 subheading 8480.60.00, with a Most Favoured Nation (MFN) rate of duty of 1% 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.

