



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**

MANILA 1099  
South Harbor, Gate 3, Port Area, Manila

*BoC*  
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January 22, 2019

CUSTOMS MEMORANDUM CIRCULAR  
NO. 27-2019

To: All District/Port Collectors  
All Others Concerned

**SUBJECT: Advance Ruling on Tariff Classification of a Telecom Base Station.**

With reference to the letter dated January 11, 2019 from Marilou P. Mendoza, Chairperson, Philippine Tariff Commission, all concerned are informed that the Tariff Classification of a Telecom Base Station is classified under AHTN 2017 subheading 8517.61.00, with a Most Favoured Nation (MFN) rate of duty of zero.

For your information and guidance.

**REY LEONARDO B. GUERRERO**  
Commissioner, BOC *fr*

JAN 28 2019





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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

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11 January 2019

**MR. REY LEONARDO B. GUERRERO**

Commissioner  
Bureau of Customs (BOC)  
G/F OCOM Bldg., 16<sup>th</sup> Street  
South Harbor, Port Area, Manila  
Tel. No. 527-4537

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Dear **Commissioner Guerrero**:

This has reference to your letter dated 26 November 2018, which this Commission received on 19 December 2018, requesting for an Advance Ruling on Tariff Classification of a Telecom Base Station.

Based on the information provided, subject article is classifiable under ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 subheading 8517.61.00, with a Most Favoured Nation (MFN) rate of duty of zero.

For further queries, please feel free to contact our focal person on the issuance of Advance Rulings, Ms. Ruth A. Polo, OIC-Chief Tariff Specialist, Commodities Studies Division, at [info@tariffcommission.gov.ph](mailto:info@tariffcommission.gov.ph) or at telephone number 926-8731.

Thank you.

Very truly yours,

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



OFFICE OF THE DIRECTOR  
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