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AOCG Memo No. 310-2022



**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 :** 19 September 2022

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 14 September 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-008	"RAYCHEM 359279-000TFT 152E SG"	8546.90.00	MFN – 1% Ad Valorem
22-126	"ALFORM BEAM 4800, PRODUCT CODE: AFX14800"	7604.21.90	MFN – 5% Ad Valorem
22-167	"MONTANIA® 4896 REAL-TIME PCR INSTRUMENT"	9027.89.90	MFN – Zero*
22-188	"NNS FEMALE WASHER"	7318.19.90	MFN – 10% Ad Valorem PJEPA – Zero* AJCEPA – Zero*
22-189	"NNS MALE WASHER"	7318.22.00	MFN – 10% Ad Valorem PJEPA – Zero* AJCEPA – Zero*

**Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).**

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p.2



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



PROFESSIONALISM INTEGRITY ACCOUNTABILITY

TCC. NO.	DESCRIPTION OF ARTICLES	2022 AHTN CODE	2022 RATES OF DUTY
22-191	"NS-SPHERICAL SLIDING BEARING (NS-SSB™)"	7308.90.99	MFN – 10% Ad Valorem PJEPA – Zero* AJCEPA – Zero*
22-192	"NSENGI® UBB™ (UNBONDED BRACE)"	7308.90.20	MFN – 3% Ad Valorem PJEPA – Zero* AJCEPA – Zero*
22-193	"VISCOELASTIC COUPLING DAMPER"	7308.90.20	MFN – 3% Ad Valorem PJEPA – Zero* AJCEPA – Zero*
22-221	"TVM5 TRANSMISSION UNIT"	8517.62.59	MFN – Zero*
22-222	"TVM5 PEOPLEMETER DISPLAY UNIT"	8543.70.90	MFN – Zero*
22-234	"ADALET STAINLESS STEEL ENCLOSURE, CAT. NUMBER AVSS6-362410"	7326.90.99	MFN – 15% Ad Valorem
<b>Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).</b>			

For information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 22-066

14 September 2022



BOC-09-33808

**ACTING COMMISSIONER YOGI FILEMON I. RUIZ**

Bureau of Customs  
G/F OCOM Building  
16th Street, South Harbor  
Gate 3 Port Area, Manila



Dear Acting Commissioner Ruiz:

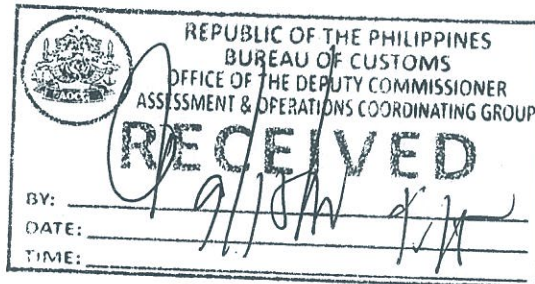
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Rulings on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of eleven Advance Rulings on Tariff Classification, with TCC (AR) Nos. 22-008, 22-126, 22-167, 22-188, 22-189, 22-191, 22-192, 22-193, 22-221, 22-222, and 22-234, issued by this Commission on 14 September 2022. 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*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

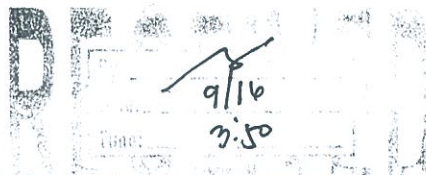


Encl: As stated

cc: The Secretary  
Department of Finance  
Manila



OFFICE OF THE DIRECTOR  
TARIFF COMMISSION



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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)



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REPUBLIC OF THE PHILIPPINES

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TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 8546.90.00 MFN - 1% ad valorem		22-008
		<b>3</b>	<b>DATE ISSUED</b>
			14 September 2022

<b>4</b>	<b>DESCRIPTION OF GOOD</b>						
	<b>“RAYCHEM 359279-000TFT 152E SG”</b>						
	<p>Based on the product brochure and technical specifications submitted, subject article is an electrical cold shrink tool free termination (TFT) kit designed for outdoor applications. It consists of a silicone housing, stress control patch, roll spring, solder-blocked ground braid, adhesive-backed copper tape strips, cloth tape, and sealant tape strips. It is used to terminate, insulate, and seal the end of a shielded or insulated cable, preparing it for connection to equipment terminals. Generally used in electrical power distribution systems such as in electrical substations, subject article comes with an instruction manual and has the following specifications:</p>						
	<table border="1"> <tr> <td>Rated Voltage Capacity (kV)</td> <td style="text-align: center;">15</td> </tr> <tr> <td>Nominal Conductor Size (AWG/kcmil)</td> <td style="text-align: center;">4/0 - 250</td> </tr> <tr> <td>Min./Max. Insulation Outside Diameters (mm)</td> <td style="text-align: center;">22 - 37</td> </tr> </table>	Rated Voltage Capacity (kV)	15	Nominal Conductor Size (AWG/kcmil)	4/0 - 250	Min./Max. Insulation Outside Diameters (mm)	22 - 37
Rated Voltage Capacity (kV)	15						
Nominal Conductor Size (AWG/kcmil)	4/0 - 250						
Min./Max. Insulation Outside Diameters (mm)	22 - 37						

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 85.46 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers electrical insulators of any material. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that insulators of this heading are used for the fixing, supporting or guiding of electric current conductors while at the same time insulating them electrically from each other, from earth, etc. The insulators of this heading include, among others, leading-in insulators. These are used for guiding cables or wires through walls, etc. They are of various forms (e.g., cone or double cone shaped insulators, disc insulators, sleeves, pipes and tubular bends).</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8546.90.00, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</p> <p>This ruling shall be valid for five 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> <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 7604.21.90 MFN - 5% ad valorem		22-126
		<b>3</b>	<b>DATE ISSUED</b>
			14 September 2022

**4 DESCRIPTION OF GOOD**

**“ALFORM BEAM 4800, PRODUCT CODE: AFX14800”**

Based on the brochure, technical catalog, and mill test certificate submitted, subject article is a lightweight aluminium alloy profile with inclined twin webs. It conforms to aluminium alloy grade 6082 standard and BS EN 755-2 manufacturing standard (*Aluminium and aluminium alloys. Extruded rod/bar, tube and profiles*). Having a dimension of 90 mm x 150 mm x 4800 mm (WxHxL) and weight of 27.09 kg, subject article is intended for use as a support beam for wall formworks and heavier slabs.



**5 REASONS FOR CLASSIFICATION**

Note 9(b) to Section XV of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 states that profiles are rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

Heading 76.04 of the AHTN 2022 covers aluminium bars, rods and profiles. The pertinent Harmonized System (HS) Explanatory Notes (EN) state these products, which are defined in Notes 9(a) and 9(b) to Section XV, correspond to similar goods made of copper. The provisions of the Explanatory Note to heading 74.07 apply therefore, *mutatis mutandis*, to this heading.

The HS EN to heading 74.07 state that the products of this heading are usually obtained by rolling, extrusion or drawing, but may also be obtained by forging (whether with the press or hammer). They may subsequently be cold-finished (if necessary after annealing) by cold-drawing, straightening, or other processes which give the products a finish of higher precision. They may also be worked (e.g., drilled, punched, twisted or crimped), provided that they do not thereby assume the character of articles or of products of other headings. The heading also covers hollow profiles including finned or gilled tubes and pipes obtained by extrusion.

In view thereof, subject article is classified under AHTN 2022 subheading 7604.21.90, with a Most Favoured Nation (MFN) rate of duty of 5% ad valorem.

This ruling shall be valid for five 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*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

*Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.*





REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 9027.89.90 MFN - Zero		22-167
		<b>3</b>	<b>DATE ISSUED</b>
			14 September 2022

**4 DESCRIPTION OF GOOD****“MONTANIA® 4896 REAL-TIME PCR INSTRUMENT”**

Based on the user manual submitted, subject article is an *in vitro* diagnostic testing device composed of the Real-Time Polymerase Chain Reaction (PCR) Thermal Cycler and its analysis software. It is a nucleic acid detection system that performs PCR amplification of a DNA region, by repeated rapid heating and cooling, for the fluorescent detection of, among others, pathogens in biological samples. It reports PCR data in real-time, during the process, and analyzes the collected data automatically at the end of the reaction. Designed for both quantitative and qualitative analysis, subject article has the following specifications:

<b>Dimensions (WxDxH) (cm)</b>	38 x 52 x 25
<b>Weight (kg)</b>	18
<b>No. of samples x capacity (mL)</b>	96 x 0.2
<b>Temperature range (°C)</b>	4 ~ 99

**5 REASONS FOR CLASSIFICATION**

Heading 90.27 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, instruments and apparatus used in clinical laboratories for *in vitro* diagnostic testing.

In view thereof, subject article is classified under AHTN 2022 subheading 9027.89.90, with a Most Favoured Nation (MFN) rate of duty of zero.

This ruling shall be valid for five 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 line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.



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REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 7318.19.90 MFN - 10% ad valorem PJEPA - Zero AJCEPA - Zero		22-188
		<b>3</b>	<b>DATE ISSUED</b>
			14 September 2022

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“NNS FEMALE WASHER”</b>
	<p>Based on the brochure and technical specifications submitted, subject article is a casted galvanized steel female washer conforming to Japanese Industrial Standards (JIS) FCAD900-8. It is used together with a male washer and a nut as a locking mechanism to distribute the load to the base plate and steel bar rod of a soil stabilization system (Nonframe® Method). It has threads on its exterior, designed for a cap, which will cover the washers (male and female), nut, and steel bar rod system. Having a hot-dip zinc (HDZ55) surface finish, subject article has an overall dimension of 76 mm (D) x 25 mm (H).</p> 
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 73.18 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 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, washers. Washers are usually small, thin discs with a hole in the centre; they are placed between the nut and one of the parts to be fixed to protect the latter. They may be plain, cut, split (e.g., Grower's spring washers), curved, cone shaped, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 7318.19.90, 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 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</p> <p style="text-align: right;">Digitally signed </p> <p style="text-align: right;"><b>MARILOU P. MENDOZA</b> Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request..</i></p>






REPUBLIC OF THE PHILIPPINES


## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 7318.22.00 MFN - 10% ad valorem PJEPA - Zero AJCEPA - Zero		22-189
		<b>3</b>	<b>DATE ISSUED</b>
			14 September 2022

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“NNS MALE WASHER”</b>
	<p>Based on the brochure and technical specifications submitted, subject article is a male steel washer conforming to Japanese Industrial Standards (JIS) FCAD900-8. The non-threaded washer is used together with a female washer and a nut as a locking mechanism to distribute the load to the base plate and steel bar rod of a soil stabilization system (Nonframe® Method). Having a hot-dip zinc (HDZ55) surface finish, subject article has an outside diameter of 58 mm and height of 22 mm.</p>
	

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 73.18 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 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, washers. Washers are usually small, thin discs with a hole in the centre; they are placed between the nut and one of the parts to be fixed to protect the latter. They may be plain, cut, split (e.g., Grower's spring washers), curved, cone shaped, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 7318.22.00, 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 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><small>Digitally signed</small></p>  <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	<p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>





REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 7308.90.99 MFN - 10% ad valorem PJEPA - Zero AJCEPA - Zero		22-191
		<b>3</b>	<b>DATE ISSUED</b>
			14 September 2022

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“NS-SPHERICAL SLIDING BEARING (NS-SSB™)”</b></p> <p>Based on the brochure and material specifications submitted, subject article is a structural element consisting of a stainless-steel slider and sliding plates, and steel concave plates. Arranged as seen in the figure, subject article acts as a spherical bearing formed by a lubricated slider placed in between two sliding plates and two concave plates. It is used in building foundations to isolate seismic motion and reduce earthquake movement.</p> <div style="display: flex; justify-content: space-around;"> <div style="text-align: center;"> <p>a) Appearance</p> </div> <div style="text-align: center;"> <p>b) Interior</p> </div> </div>

<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 73.08 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers complete or incomplete metal structures, as well as parts of structures. For the purpose of this heading, these structures are characterised by the fact that once they are put in position, they generally remain in that position. They are usually made up from bars, rods, tubes, angles, shapes, sections, sheets, plates, wide flats including so-called universal plates, hoop, strip, forgings or castings, by riveting, bolting, welding, etc.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 7308.90.99, 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 years from the date of issuance and shall continue to apply unless the law, facts, or circumstances supporting this ruling have changed.</p> <div style="text-align: right; margin-top: 20px;"> <p>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i> Digitally signed</p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p> </div> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></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	<b>AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	2	<b>TCC (AR) NO.</b>
<b>AHTN 7308.90.20</b> <b>MFN - 3% ad valorem</b> <b>PJEPA - Zero</b> <b>AJCEPA - Zero</b>		22-192	
		3	<b>DATE ISSUED</b>
		14 September 2022	

4	<b>DESCRIPTION OF GOOD</b>
<p><b>“NSENGI® UBB™ (UNBONDED BRACE)”</b></p> <p>Based on the brochure submitted, subject article is a structural brace element consisting of a steel core plate<sup>a</sup> which is restrained by a mortar and steel tube<sup>b</sup>. It is also known as a Buckling Restrained Brace (BRB) for use in building structures to absorb significant amounts of energy during cyclic loadings, such as an earthquake event, to minimize the damage and horizontal deformation of a structure.</p> <p style="text-align: center;">▼ UBB™s components</p>	
5	
<b>REASONS FOR CLASSIFICATION</b>	

Heading 73.08 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers complete or incomplete metal structures, as well as parts of structures. For the purpose of this heading, these structures are characterised by the fact that once they are put in position, they generally remain in that position. They are usually made up from bars, rods, tubes, angles, shapes, sections, sheets, plates, wide flats including so-called universal plates, hoop, strip, forgings or castings, by riveting, bolting, welding, etc.

In view thereof, subject article is classified under AHTN 2022 subheading 7308.90.20, 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.

This ruling shall be valid for five 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 line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.





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**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

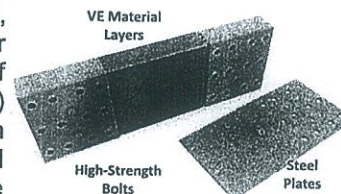
Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 7308.90.20 MFN - 3% ad valorem PJEPA - Zero AJCEPA - Zero		22-193
		<b>3</b>	<b>DATE ISSUED</b>
			14 September 2022

**4 DESCRIPTION OF GOOD**

**“VISCOELASTIC COUPLING DAMPER”**

Based on the brochure and technical information submitted, subject article is a prefabricated structural vibration damper measuring 1,540 mm x 540 mm x 123 mm (LxWxT). It consists of several layers of viscoelastic material (acrylic polymer) sandwiched between steel plates that are bolted together to form the damper. Subject article is designed to be bolted onto structural elements grouted into walls, such as between reinforced concrete core walls or outriggers and columns, to reduce seismic vibrations.



**5 REASONS FOR CLASSIFICATION**

Heading 73.08 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers complete or incomplete metal structures, as well as parts of structures. For the purpose of this heading, these structures are characterised by the fact that once they are put in position, they generally remain in that position. They are usually made up from bars, rods, tubes, angles, shapes, sections, sheets, plates, wide flats including so-called universal plates, hoop, strip, forgings or castings, by riveting, bolting, welding, etc.

In view thereof, subject article is classified under AHTN 2022 subheading 7308.90.20, 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.

This ruling shall be valid for five 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*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

*Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.*





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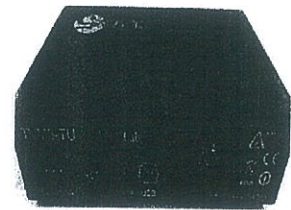
**ADVANCE RULING ON TARIFF CLASSIFICATION**  
Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 8517.62.59 MFN - Zero		22-221
		<b>3</b>	<b>DATE ISSUED</b>
			14 September 2022

**4 DESCRIPTION OF GOOD**

**"TVM5 TRANSMISSION UNIT"**

Based on the technical information submitted, subject article is an electronic device consisting of a main board, radio frequency (RF) board, modem board, connectors/ports (power supply, USB standard, and antenna), 3.7 V lithium-ion battery, and 3 V button type lithium-manganese battery, in a single housing. It collects recorded data from one or more TVM5 meters through wireless RF connection and transmits the data collected to the office server via public switched telephone network (PSTN), General Packet Radio Service (GPRS), or 3G communication. Subject article has a frequency range of 900/1800 MHz and is used in TV research activities popularly known as Television Audience Measurement (TAM) or TV ratings.



**5 REASONS FOR CLASSIFICATION**

Heading 85.17 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers, among others, other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers other communication apparatus. This group includes apparatus which allows for the connection to a wired or wireless communication network or the transmission or reception of speech or other sounds, images or other data within such a network.

In view thereof, subject article is classified under AHTN 2022 subheading 8517.62.59, with a Most Favoured Nation (MFN) rate of duty of zero.

This ruling shall be valid for five 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*  
Digitally signed

**MARILOU P. MENDOZA**  
Chairperson

*Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.*





REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 8543.70.90 MFN - 1% ad valorem		22-222
		<b>3</b>	<b>DATE ISSUED</b>
			14 September 2022

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<b>“TVM5 PEOPLEMETER DISPLAY UNIT”</b>
	<p>Based on the technical information submitted, subject article is an electronic device that displays data via vacuum fluorescent display (VFD). It is fitted with a voice speaker, infrared (IR) receiver, motion detector, and daylight intensity sensor to allow communication with television (TV) viewers. Subject article is designed to be installed with the TVM5 Base Unit, through a video graphics array (VGA) connector, to complete the TVM5 meter that detects, records, and transmits viewing statistics for TV programs and viewers.</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 85.43 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all electrical appliances and apparatus, not falling in any other heading of this Chapter, nor covered more specifically by a heading of any other Chapter of the Nomenclature, nor excluded by the operation of a Legal Note to Section XVI or to this Chapter. The principal electrical goods covered more specifically by other Chapters are electrical machinery of Chapter 84 and certain instruments and apparatus of Chapter 90.</p> <p>Most of the appliances of this heading consist of an assembly of electrical goods or parts (valves, transformers, capacitors, chokes, resistors, etc.) operating wholly electrically. However, the heading also includes electrical goods incorporating mechanical features provided that such features are subsidiary to the electrical function of the machine or appliance.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 8543.70.90, with a Most Favoured Nation (MFN) rate of duty of 1% ad valorem.</p> <p>This ruling shall be valid for five 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><i>MariLou P. Mendoza</i> <small>Digitally signed</small></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</p>
	<p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>



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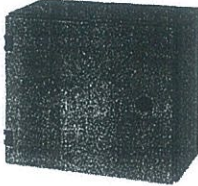
AOCG Memo No. 310-2022 p. 14 REPUBLIC OF THE PHILIPPINES


TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<p>1   <b>AHTN 2022 CODE AND 2022 RATE/S OF IMPORT DUTY</b></p> <p style="text-align: center;">AHTN 7326.90.99 MFN - 15% ad valorem</p>	<p>2   <b>TCC (AR) NO.</b></p> <p style="text-align: center;">22-234</p> <p>3   <b>DATE ISSUED</b></p> <p style="text-align: center;">14 September 2022</p>
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<p>4   <b>DESCRIPTION OF GOOD</b></p> <p style="text-align: center;"><b>“ADALET STAINLESS STEEL ENCLOSURE, CAT. NUMBER AVSS6-362410”</b></p> <p>Based on the technical information submitted, subject article is a stainless steel enclosure conforming to ASTM A751/14a. It features a hinged cover with removable stainless steel hinge pin, black anodized zinc slotted quarter turn latch, watertight urethane gasket, stainless steel clamps and screws, four 3/8” collar studs for optional mounting panel, grounding studs, and wall mounting entry holes. It is a NEMA Type 4X enclosure used as an electric control enclosure, terminal wiring box, or as an electrical junction box, in petrochemical plants, dairies, breweries, food processing areas, and similar environments to provide protection against dust, dirt, oil, water, and corrosion. Subject article has outside dimensions of 36” x 24” x 10” (HxWxD).</p> 
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<p>5   <b>REASONS FOR CLASSIFICATION</b></p> <p>Heading 73.26 of the ASEAN Harmonised Tariff Nomenclature (AHTN) 2022 covers other articles of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers all iron or steel articles obtained by forging or punching, by cutting or stamping or by other processes such as folding, assembling, welding, turning, milling or perforating other than articles included in the preceding headings of this Chapter or covered by Note 1 to Section XV or included in Chapter 82 or 83 or more specifically covered elsewhere in the Nomenclature.</p> <p>In view thereof, subject article is classified under AHTN 2022 subheading 7326.90.99, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem.</p> <p>This ruling shall be valid for five 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  <b>MARILOU P. MENDOZA</b> Chairperson</p> <p><i>Note: In line with the Commission's objective to provide alternative mediums/channels of communication and to further enhance the accessibility of its frontline services to its stakeholders, this Advance Ruling is being issued in digital format, without a dry seal, barcode, and hologram, and is also uploaded in the Tariff Commission website. A hard copy thereof, accompanied by said dry seal, barcode, and hologram, may be issued upon request.</i></p>
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