



**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 CIRCULAR/ADVANCE RULING  
(TCC/AR)

**DATE :** 29 December 2020

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 copy of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circular (TCC/AR) issued on 23 December 2020 and the same having been reviewed and summarized as follows:

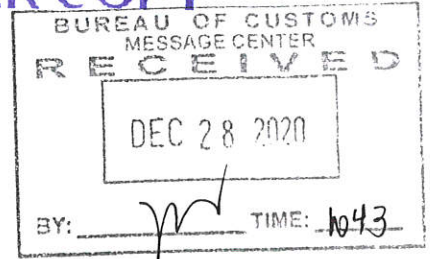
TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
20-184	"MASTECO AUTOMATIC FIRE EXTINGUISHER"	8424.10.90	MFN – 7% Ad Valorem AKFTA – Zero*

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

For your information, guidance and strict compliance.

**CC: COMMISSIONER OF CUSTOMS**

MASTER COPY

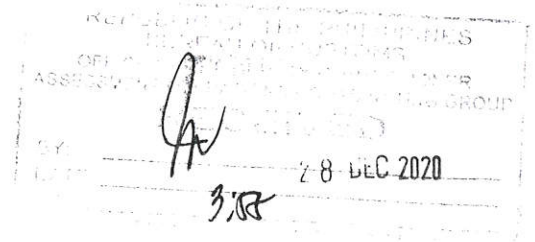


AOCG Memo No. 08-2021

REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 20-112

23 December 2020



**COMMISSIONER REY LEONARDO GUERRERO**  
Bureau of Customs  
Port Area, Manila



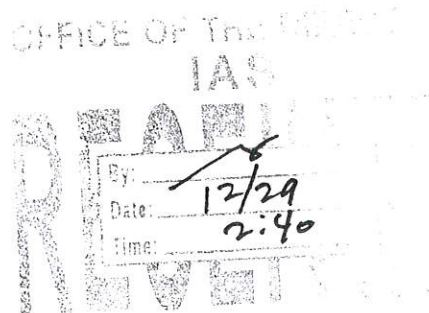
Dear Commissioner Guerrero:

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 a PDF copy of one (1) Advance Ruling on Tariff Classification, with TCC (AR) No. 20-184, issued by this Commission on 23 December 2020. This Advance Ruling has 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*  
**MARILOU P. MENDOZA**  
Chairperson



Encl: As stated

cc: *The Secretary*  
Department of Finance  
Manila





hmm  
**MASTER COPY**

REPUBLIC OF THE PHILIPPINES  
**TARIFF COMMISSION**

AOCG Memo No. 08-2021

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	<b>AHTN 8424.10.90</b>		<b>20-184</b>
	<b>MFN – 7% ad valorem</b>	<b>3</b>	<b>DATE ISSUED</b>
	<b>AKFTA – Zero</b>		<b>23 December 2020</b>

**4 DESCRIPTION OF GOOD**

**“MASTECO AUTOMATIC FIRE EXTINGUISHER”**

Based on the brochure, lay-out plan, and technical information submitted, subject article is an automatic fire extinguishing system consisting of four (4) steel cylinders, interconnected in series, and charged with pressurized refrigerant HFC-125 (pentafluoroethane). Each cylinder is fitted with a glass bulb sprinkler (fire detector), brass valve, and nozzle. During operation, a significant rise in temperature detected by the glass bulbs triggers the valves to open and release the contents of the cylinders, through the nozzles, which then absorbs the heat and eventually suppresses a fire. Designed to be mounted on walls in small spaces, subject article has the following specifications:

Cylinder capacity	9 kg
Temperature detection	68°C
Cylinder gauge pressure	25 bar
Total area coverage (max.)	64.09 m <sup>2</sup>

**5 REASONS FOR CLASSIFICATION**

Heading 84.24 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, fire extinguishers, whether or not charged. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group covers extinguishers, filled or not, of the kind which use foam-producing or other charges, including simple extinguishers fitted with taps, valves, percussion caps or other opening devices.

In view thereof, subject article is classified under AHTN 2017 subheading 8424.10.90, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem and ASEAN-Korea Free Trade Area (AKFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “AK”.

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

**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.

