



BUREAU OF CUSTOMS

Professionalism Integrity Accountability



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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, ACCG

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

DATE : 07 August 2020

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863), the Tariff Commission issued Advance Rulings (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued 04 August 2020, for various imported articles, and the same were submitted and reviewed by the Office, summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
20-121	"BOON EDAM SPEEDLANE COMPACT"	8479.89.39	MFN – 1% Ad Valorem ATIGA – Zero*
20-123	"BOON EDAM LIFELINE SPEEDLANE SLIDE"	8479.89.39	MFN – 1% Ad Valorem ATIGA – Zero*

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

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS



REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

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05 August 2020

TCOC Ref. No. 20-072

BUREAU OF CUSTOMS
MESSAGE CENTER

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AUG 05 2020

BY: *[Signature]* TIME: *11:00*

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 two (2) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 20-121 and 20-123, issued by this Commission on 04 August 2020. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

[Signature]
MARILOU P. MENDOZA
Chairperson

REPUBLIC OF THE PHILIPPINES
BUREAU OF CUSTOMS
OFFICE OF THE DEPUTY COMMISSIONER
DEPARTMENT OF TRADE AND COORDINATING BUREAU

RECEIVED

By: *Charles*

DATE: *08-05-2020*

TIME: *1:52pm*

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 • Fax Number (632) 8921-7960
Website: tariffcommission.gov.ph • Philippine Tariff Finder: finder.tariffcommission.gov.ph
Email Address: TC.Assist@mail.tariffcommission.gov.ph



OFFICE OF THE DIRECTOR
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RECEIVED

By: *[Signature]*

Date: *8/7*

Time: *9:00*



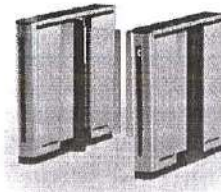


REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8479.89.39 MFN - 1% ad valorem ATIGA - Zero		20-121
		3	DATE ISSUED
			04 August 2020

4 DESCRIPTION OF GOOD**"BOON EDAM SPEEDLANE COMPACT"**

Based on the brochure submitted, subject article is a pedestrian traffic security gate system consisting of stainless steel cabinets/pillars and swinging glass barriers. It is designed to secure entry/exit in buildings and establishments through its built-in smart sensors and valid pass readers that allow tailgating detection and alarm notifications (for unauthorized access). Equipped with light-emitting diode (LED) display to guide and give feedback signals to its users, subject article can grant passage for 20-30 people per minute with a standard passage width of 615 mm, standard barrier height of 890 mm, and cabinet dimensions of 150 mm x 990 mm x 1,200 mm (WxHxL).

**5 REASONS FOR CLASSIFICATION**

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).

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 and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "D".

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.





REPUBLIC OF THE PHILIPPINES

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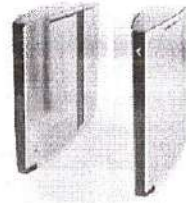
TARIFF COMMISSION
ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8479.89.39 MFN - 1% ad valorem ATIGA - Zero		20-123
		3	DATE ISSUED
			04 August 2020

4 DESCRIPTION OF GOOD**"BOON EDAM LIFELINE SPEEDLANE SLIDE"**

Based on the brochure submitted, subject article is a pedestrian traffic security gate system consisting of stainless steel cabinets/pillars and sliding glass barriers. It is designed to secure entry/exit in buildings and establishments through its built-in smart sensors and valid pass readers that allow tailgating detection and alarm notifications (for unauthorized access). Equipped with light-emitting diode (LED) display to guide and give feedback signals to its users, subject article can grant passage for 20-30 people per minute with a standard passage width of 510 mm, standard barrier height of 980 mm, and cabinet dimensions of 312 mm x 1,035 mm x 1,440 mm (WxHxL).

**5 REASONS FOR CLASSIFICATION**

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).

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