

2016-09-036



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

AOCG Memo No. 078-2016

**MEMORANDUM -**

**FOR : ALL DISTRICT COLLECTORS**

**SUBJECT : Tariff Commission Circulars**

**DATE : September 22, 2016**

Attached herewith are copies of Tariff Commission Circulars (TCC) issued by the Tariff Commission for your information and reference in the classification of therein subject articles, summarized as follows:

TCC. No.	Description of Articles	2012 AHTN Code	RATE OF DUTY
16-155	"HUNAN CHANGGAO 40.5kv GAS INSULATED SWITCHGEAR (TYPE:ZH-40.5 THREE-IN-ONE"	8537.20.90	MFN – 7% ad valorem ACFTA – 0%
16-205	"WIRE ROPE WITH TURN BUCKLE"	7312.10.99	MFN – 15% ad valorem PJEPA – 5% ad valorem AJCEPA – 5% ad valorem
16-227	"MEYN TROLLEY, COMPLETE WITH WHEEL FOR T-TRAIL CONVEYOR"	8431.39.90	MFN – 1% ad valorem
16-235	"30191 NATURAL CREAM FLAVOR F4M11B01"	2106.90.98	MFN – 1% ad valorem
16-238	"10 mm and 12 mm STEEL REBARS"	7214.20.31	MFN – 7% ad valorem ACFTA – 0%

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

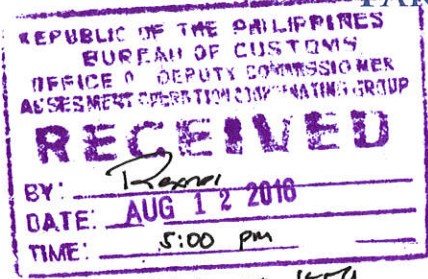
  
**MELITA O. DEL ROSARIO**  
Officer-In-Charge, AOCG

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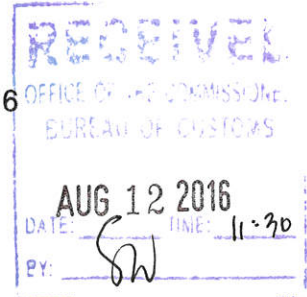
REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION



# 2016-08-1559

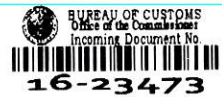
12 August 2016



COMMISSIONER NICANOR E. FAELDON

Bureau of Customs

Port Area, Manila



Sir:

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 10863), the Commission is pleased to furnish your good Office with copies of our Classification Rulings with TCC (AR) Nos. 16-155, 16-205, 16-227, 16-235 and 16-238, together with their respective brochures/technical literature, issued from 08 to 10 August 2016.

Thank you.

Very truly yours,

*MariLou P. Mendoza*  
MARILOU P. MENDOZA  
Officer-in-Charge

Encl: As stated.

Cc: The Secretary  
Department of Finance  
Manila




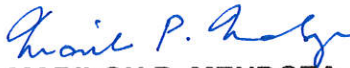


REPUBLIC OF THE PHILIPPINES

## TARIFF COMMISSION

## ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>2012 AHTN CODE AND RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
<b>AHTN 8537.20.90</b> <b>MFN – 5% ad valorem</b> <b>ACFTA – Zero</b>		<b>16-155</b>	
		<b>3</b>	<b>DATE ISSUED</b>
		<b>AUG 08 2016</b>	
<b>4</b>	<b>DESCRIPTION OF GOOD</b>		
<b>“HUNAN CHANGGAO 40.5kV GAS INSULATED SWITCHGEAR          (TYPE: ZH-40.5 THREE-IN- ONE)”</b>			
<p>Based on the brochure and technical information submitted, subject article is a 40.5 kV, outdoor-type hybrid switchgear that uses gas-insulated and air-insulated technologies. The unit consists of a sulphur hexafluoride gas-insulated (GIS SF<sub>6</sub>) chamber housing the circuit breaker, the 3-position switch disconnecter and the current transformer. It is used to control, protect and isolate electrical equipment in high voltage electrical power systems.</p>			
			
<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>		
<p>Heading 85.37 of the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN) covers boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17. The pertinent Harmonized System (HS) Explanatory Notes (ENs) state that the heading includes an assembly of apparatus of the kind referred to in the two preceding headings (e.g., switches and fuses) on a board, panel, console, etc., or mounted in a cabinet, desk, etc. They usually also incorporate meters, and sometimes also subsidiary apparatus such as transformers, valves, voltage regulators, rheostats or luminous circuit diagrams.</p> <p>In view thereof, subject article is classified under 2012 AHTN subheading 8537.20.90, with a Most Favoured Nation (MFN) rate of duty of 5% 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>FOR THE COMMISSION</p>  <b>MARILOU P. MENDOZA</b> Officer-In-Charge			