MEMORANDUM

MASTER COPY

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

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 Ruling (AR) on Tariff Classification with Tariff Classification Circular (TCC/AR) issued 06 August 2020, and the same was submitted and reviewed by the Office, summarized as follows:

TCC.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY	
20-122	"BOON EDAM LIFELINE SPEEDLANE OPEN"	8543.70.90G	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

TCOC Ref. No. 20-074

06 August 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. 20-122, issued by this Commission on 06 August 2020. This Advance Ruling has also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

MARILOU P. MENDOZA

Trail P. Tunda

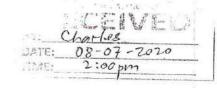
Chairperson

Encl: As stated

cc: The Secretary
Department of Finance
Manila

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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

AHTN 8543.70.90G MFN - 1% ad valorem ATIGA - Zero

2	TCC (AR) NO.
	20-122
3	DATE ISSUED
6	06 August
	2020

4 DESCRIPTION OF GOOD

"BOON EDAM LIFELINE SPEEDLANE OPEN"

Based on the brochure submitted, subject article is a barrier-free pedestrian traffic security gate system with stainless steel cabinets/pillars that provides medium-level security. 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). It is equipped with a light-emitting diode (LED) display to guide and give feedback signals to its users. With a standard passage width of 615 mm and cabinet dimensions of 160 mm x 1,035 mm x 760 mm (WxHxL), subject article can grant passage for 20-30 people per minute.



5 REASONS FOR CLASSIFICATION

Heading 85.43 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 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 electrical appliances and apparatus of this heading must have individual functions. 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.

In view thereof, subject article is classified under AHTN 2017 subheading 8543.70.90G, 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

Note: In view of the Commission's edoption 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.

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