



BUREAU OF CUSTOMS

Professionalism Integrity Accountability



AOCG Memo No. 136-2020

MEMORANDUM

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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 : 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
20-118	"DIEBOLD NIXDORF 8-INCH POS DISPLAY, Model: BA90"	8528.52.00A	MFN – Zero ACFTA – Zero*
20-119	"DIEBOLD NIXDORF 10.1-INCH POS DISPLAY, Model: BA91W"	8528.52.00A	MFN – Zero ACFTA – Zero*
20-128	"BONAPI FOREST HONEY"	0409.00.00	MFN – 7% Ad Valorem

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

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

South Harbor, Gate 3, Port Area, Manila 1099

Tel. Nos 527-4537, 527-1935

Website: www.customs.gov.ph Email: Boc.cares@customs.gov.ph

A Modernized and Credible Customs Administration That is Among the World's Best



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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 20-071

04 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 PDF copies of three (3) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 20-118, 20-119 and 20-128, issued by this Commission on 04 August 2020. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

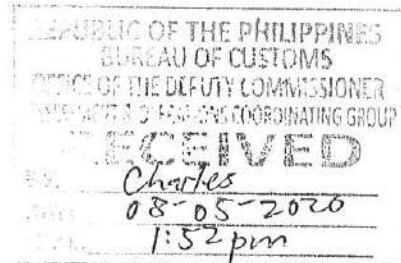
Thank you.

Very truly yours,

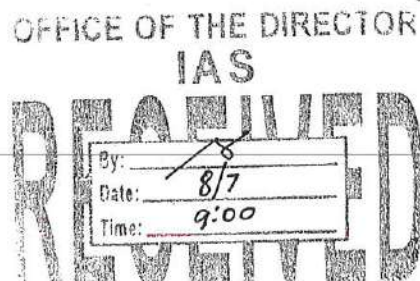
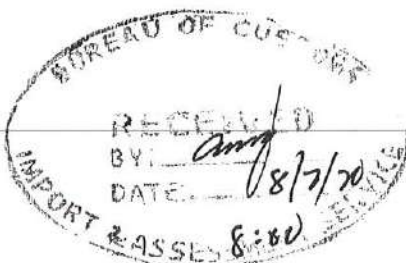
MariLou P. Mendoza
MARILOU P. MENDOZA
Chairperson

Encl: As stated

cc: The Secretary
Department of Finance
Manila



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Website: tariffcommission.gov.ph • Philippine Tariff Finder: finder.tariffcommission.gov.ph
Email Address: TC.Assist@mail.tariffcommission.gov.ph




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 8528.52.00A MFN - Zero ACFTA - Zero		20-118
		3	DATE ISSUED
			04 August 2020

4	DESCRIPTION OF GOOD												
	“DIEBOLD NIXDORF 8-INCH POS DISPLAY, Model: BA90”												
	Based on the brochure submitted, subject article is a bezel-free liquid crystal display (LCD) monitor with light-emitting diode (LED) backlighting. It accepts signals from a point of sale (POS) terminal or computer to display graphics. Designed to be used in POS systems as a touchscreen (for operator) or non-touch (for customer viewing) display, subject article has the following specifications:												
	<table border="1" style="width: 100%;"> <tr> <td style="width: 40%;">Screen size (inch)</td> <td style="text-align: center;">8</td> </tr> <tr> <td>Resolution</td> <td style="text-align: center;">800 x 600</td> </tr> <tr> <td>Input voltage, DC (V)</td> <td style="text-align: center;">12</td> </tr> <tr> <td>Interface</td> <td style="text-align: center;">Panellink2™, DVI-I, USB-B, Power-jack</td> </tr> <tr> <td>Dimension (WxHxD; mm)</td> <td style="text-align: center;">168.6 x 199.6 x 33</td> </tr> <tr> <td>Weight (kg)</td> <td style="text-align: center;">0.65 (without base); 1.30 (with base)</td> </tr> </table>	Screen size (inch)	8	Resolution	800 x 600	Input voltage, DC (V)	12	Interface	Panellink2™, DVI-I, USB-B, Power-jack	Dimension (WxHxD; mm)	168.6 x 199.6 x 33	Weight (kg)	0.65 (without base); 1.30 (with base)
Screen size (inch)	8												
Resolution	800 x 600												
Input voltage, DC (V)	12												
Interface	Panellink2™, DVI-I, USB-B, Power-jack												
Dimension (WxHxD; mm)	168.6 x 199.6 x 33												
Weight (kg)	0.65 (without base); 1.30 (with base)												
													

5	REASONS FOR CLASSIFICATION
	<p>Heading 85.28 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, monitors and projectors, not incorporating television reception apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes monitors capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71. This group includes monitors which are capable of accepting a signal from the central processing unit of an automatic data processing machine and provide a graphical presentation of the data processed. The monitors of this group may be characterised by the following features, among others, they are fitted with connectors characteristic of data processing systems (e.g., RS-232C interface, DIN, D-SUB, VGA, DVI, HDMI or DP (display port) connectors).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8528.52.00A, with a Most Favoured Nation (MFN) rate of duty of zero and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.</p> <p>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.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>Mari Lou P. Mendoza</i></p> <p style="text-align: right;">MARILOU P. MENDOZA Chairperson</p> <p><i>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.</i></p>



REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

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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 8528.52.00A MFN - Zero ACFTA - Zero		20-119
		3	DATE ISSUED
			04 August 2020

4 DESCRIPTION OF GOOD

“DIEBOLD NIXDORF 10.1-INCH POS DISPLAY, Model: BA91W”

Based on the brochure submitted, subject article is a bezel-free liquid crystal display (LCD) monitor with light-emitting diode (LED) backlighting. It accepts signals from a point of sale (POS) terminal or computer to display graphics. Designed to be used in POS systems as a touchscreen (for operator) or non-touch (for customer viewing) display, subject article has the following specifications:

Screen size (inch)	10.1
Resolution	1,280 x 800
Input voltage, DC (V)	12
Interface	PanelLink2™, DVI-I, USB-B, Power-jack
Dimension (WxHxD; mm)	264 x 183.6 x 33
Weight (kg)	1.01 (without base); 1.65 (with base)



5 REASONS FOR CLASSIFICATION

Heading 85.28 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, monitors and projectors, not incorporating television reception apparatus. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes monitors capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71. This group includes monitors which are capable of accepting a signal from the central processing unit of an automatic data processing machine and provide a graphical presentation of the data processed. The monitors of this group may be characterised by the following features, among others, they are fitted with connectors characteristic of data processing systems (e.g., RS-232C interface, DIN, D-SUB, VGA, DVI, HDMI or DP (display port) connectors).

In view thereof, subject article is classified under AHTN 2017 subheading 8528.52.00A, with a Most Favoured Nation (MFN) rate of duty of zero and ASEAN-China Free Trade Area (ACFTA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “E”.

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
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.





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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 0409.00.00 MFN – 7% ad valorem		20-128	
		3	DATE ISSUED
		04 August 2020	

4	DESCRIPTION OF GOOD
<p style="text-align: center;">“BONAPI FOREST HONEY”</p> <p>Based on the quality certificate, product technical datasheet, process flow diagram, photograph of actual product, and product label submitted, subject article is a pure natural honey obtained from honeydew excreted by plant-sucking insects (Hemiptera). It is in the form of dark amber viscous liquid with a very sweet and floral taste and aroma. It is produced by heating and mixing raw honey followed by homogenization, pasteurization, and decantation. Available in glass jars, plastic containers, dispensers, drums, or intermediate bulk containers, subject article is intended for direct use as a natural sweetener and as a food ingredient.</p>	
5	REASONS FOR CLASSIFICATION
<p>Heading 04.09 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers natural honey. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers honey produced by bees (<i>Apis mellifera</i>) or by other insects, centrifuged, or in the comb or containing comb chunks, provided that neither sugar nor any other substance has been added. Such honey may be designated by floral source, origin or colour.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 0409.00.00, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.</p> <p>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.</p> <p style="text-align: right;">FOR THE COMMISSION</p> <p style="text-align: right;"><i>MariLou P. Mendoza</i> MARILOU P. MENDOZA Chairperson</p> <p>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.</p>	

