



# BUREAU OF CUSTOMS

Professionalism Integrity Accountability



AOCG Memo No. 70-2020

## 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 *EB*

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

**DATE :** 16 September 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 14 September 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
20-141	"MECHANISM SUB-ASSY (SIDM & Slip Printing)"	8443.99.90	MFN – Zero* ACFTA – Zero*
20-142	"MECHANISM SUB-ASSY (Thermal Head & Label Printing)"	8443.99.90	MFN – Zero* ACFTA – Zero*

*\*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

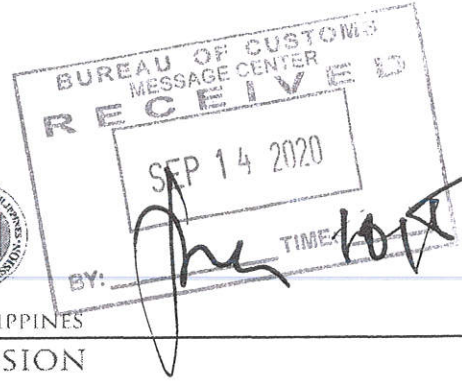
Tel. Nos 527-4537, 527-1935

Website: [www.customs.gov.ph](http://www.customs.gov.ph) Email: [Boc.cares@customs.gov.ph](mailto:Boc.cares@customs.gov.ph)

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

*hms*  
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REPUBLIC OF THE PHILIPPINES  
TARIFF COMMISSION

TCOC Ref. No. 20-083

14 September 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 two (2) Advance Rulings on Tariff Classification, with TCC (AR) Nos. 20-141 and 20-142, issued by this Commission on 11 September 2020. These Advance Rulings have also been posted on the Commission's website [www.tariffcommission.gov.ph](http://www.tariffcommission.gov.ph).

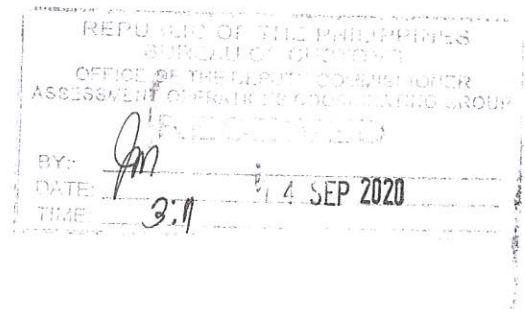
Thank you.

Very truly yours,

*MariLou P. Mendoza*

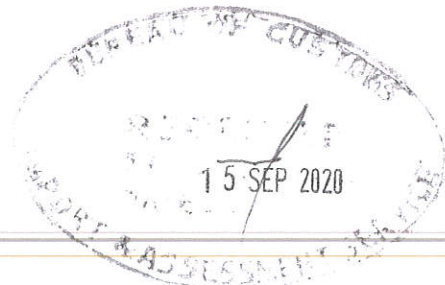
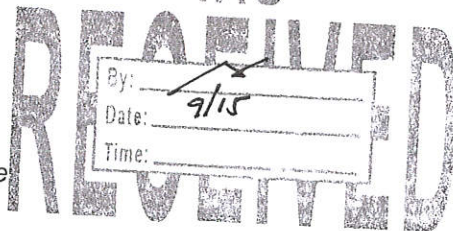
**MARILOU P. MENDOZA**  
Chairperson

OFFICE OF THE DIRECTOR  
IAS



Encl: As stated

cc: The Secretary  
Department of Finance  
Manila







REPUBLIC OF THE PHILIPPINES

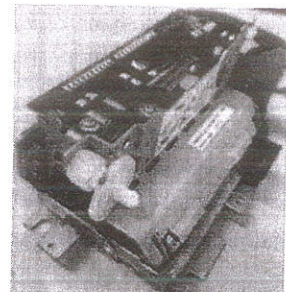
**TARIFF COMMISSION**

**ADVANCE RULING ON TARIFF CLASSIFICATION**

Pursuant to Section 1100 of RA 10863 (CMTA)

<b>1</b>	<b>AHTN 2017 CODE AND 2020 RATE/S OF IMPORT DUTY</b>	<b>2</b>	<b>TCC (AR) NO.</b>
	AHTN 8443.99.90 MFN - Zero ACFTA - Zero		20-141
		<b>3</b>	<b>DATE ISSUED</b>
			11 September 2020

<b>4</b>	<b>DESCRIPTION OF GOOD</b>
	<p><b>“MECHANISM SUB-ASSY (SIDM &amp; Slip Printing)”</b></p> <p>Based on the technical information submitted, subject article is an assembly consisting of a serial impact dot matrix (SIDM) printing mechanism supported by plastic and metal frames. It has an overall dimension of 70 mm x 126 mm x 53 mm (WxLxH) and weight of 1.42 kg. Subject article is to be assembled together with other parts (e.g., main circuit board, interface board, panel sub-assembly, and main casing parts which are not part of the importation) to produce a complete slip printer with SIDM printing technology (TM-U295 model).</p>



<b>5</b>	<b>REASONS FOR CLASSIFICATION</b>
	<p>Heading 84.43 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that subject to the general provisions regarding the classification of parts, the heading also covers parts and accessories of the machines of this heading.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8443.99.90, 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>FOR THE COMMISSION</p> <p><i>MariLou P. Mendoza</i></p> <p><b>MARILOU P. MENDOZA</b> Chairperson</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.



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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

**ADVANCE RULING ON TARIFF CLASSIFICATION**

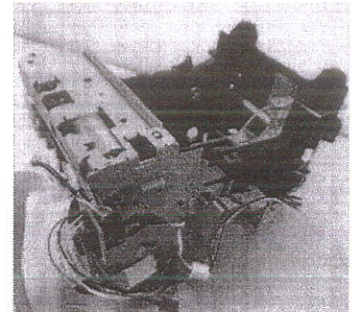
Pursuant to Section 1100 of RA 10863 (CMTA)

<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 8443.99.90</b> <b>MFN - Zero</b> <b>ACFTA - Zero</b>		<b>20-142</b>
		<b>3</b>	<b>DATE ISSUED</b>
			<b>11 September 2020</b>

**4 DESCRIPTION OF GOOD**

**“MECHANISM SUB-ASSY (Thermal Head & Label Printing)”**

Based on the technical information submitted, subject article is an assembly of plastic and metal frames consisting of left, right, and center frame sub-assemblies, roll paper holder sub-assembly, and auto cutter sub-assembly. It has an overall dimension of 131 mm x 125 mm x 179 mm (WxDxH) and weighs 1.08 kg. Subject article is to be assembled with other parts, such as main circuit board, interface board, power circuit board, panel sub-assembly, and main casing (not part of the importation), to produce a complete printer (TM-L90 model) with thermal printing technology capable of printing labels, barcodes, and receipts.



**5 REASONS FOR CLASSIFICATION**

Heading 84.43 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that subject to the general provisions regarding the classification of parts, the heading also covers parts and accessories of the machines of this heading.

In view thereof, subject article is classified under AHTN 2017 subheading 8443.99.90, 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**

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.