



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

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PROFESSIONALISM INTEGRITY ACCOUNTABILITY

AOCG Memo No. 178-2022

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, AOCG *dy*

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

DATE : 28 April 2022

Pursuant to the provisions of Section 1603 (f) of the Customs Modernization and Tariff Act (Republic Act 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), the Tariff Commission furnished copies of the Advance Ruling (AR) on Tariff Classification with Tariff Classification Circulars (TCC/AR) issued on 22 April 2022 and the same having been reviewed and summarized as follows:

TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
21-321	"FIELD MODULE, MODELS: DFM-400/404/440"	8517.62.59	MFN – Zero*
21-325	"CONNOLS-AIR RETURN AIR GRILLES, MODEL: G12"	7619.99.90	MFN – 15% Ad Valorem ATIGA – Zero*
21-349	"OLYMPUS VISERA ELITE II IR TELESCOPE 10 MM, MODEL NO.: WAIR130A"	9018.90.30A	MFN – Zero*
21-365	"OLYMPUS 5.4 MM ULTRA TELESCOPE, MODEL NO.: WA4KL530"	9018.90.30A	MFN – Zero*
21-367	"OLYMPUS VISERA ELITE II XENON LIGHT SOURCE, MODEL NO.: CLV-S200-IR"	9018.90.30A	MFN – Zero* PJEPA – Zero* AJCEPA – Zero*
21-368	"PISCO TUBE FITTING, MODEL: KC8-02-1 (Without Cover)"	7412.20.91	MFN – 3% Ad Valorem AKFTA – Zero* AJCEPA – Zero* PJEPA – Zero*

***Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).**



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TCC. NO.	DESCRIPTION OF ARTICLES	2017 AHTN CODE	2020 RATES OF DUTY
22-006	"SAMSUNG MICROWAVE OVEN WITH 3-IN-1 GRILL, Model: MG30T5018CC/TC"	8516.50.00	MFN – 3% Ad Valorem ATIGA – Zero*
22-012	"DISTILLERS' DRIED GRAINS (DDG)"	2303.30.00	MFN – 1% Ad Valorem
22-059	"SCREW VISOR SPL SET, PART NO.: 90115-KW7-9006"	7318.15.10	MFN – 10% Ad Valorem ATIGA – Zero*
22-064	"INSUCOAT WB"	3210.00.99	MFN – 7% Ad Valorem
22-073	"CLARKE FIRE PUMP ENGINE, MODEL: JU4H-UF40"	8408.90.99	MFN – 10% Ad Valorem ACFTA – Zero* AIFTA – Zero*
22-074	"CLARKE FIRE PUMP ENGINE, MODEL: DP6H-UFAA88"	8408.90.59	MFN – 10% Ad Valorem ACFTA – Zero* AIFTA – Zero*

***Subject to submission of their corresponding CERTIFICATES OF ORIGIN (COs).**

For your information, guidance and strict compliance.

CC: COMMISSIONER OF CUSTOMS

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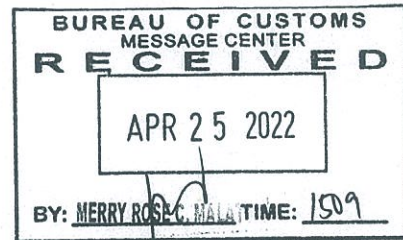
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REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

TCOC Ref. No. 22-031

22 April 2022

COMMISSIONER REY LEONARDO GUERRERO
Bureau of Customs
Port Area, Manila



Dear **Commissioner Guerrero**:

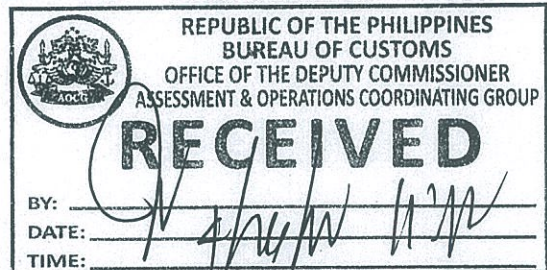
Pursuant to the provisions of Section 1603(f) of the Customs Modernization and Tariff Act (Republic Act No. 10863) and Section 4.9 of Commission Order No. 2017-1 (Procedure on Application for an Advance Rulings on Tariff Classification Related to Importation of Goods), this Commission is pleased to furnish your good Office with PDF copies of twelve Advance Rulings on Tariff Classification, with TCC (AR) Nos. 21-321, 21-325, 21-349, 21-365, 21-367, 21-368, 22-006, 22-012, 22-059, 22-064, 22-073 and 22-074, issued by this Commission on 22 April 2022. These Advance Rulings have also been posted on the Commission's website www.tariffcommission.gov.ph.

Thank you.

Very truly yours,

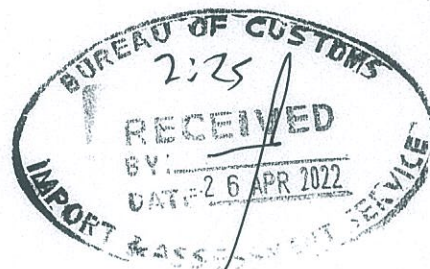
MariLou P. Mendoza
Digitally signed

MARILOU P. MENDOZA
Chairperson



Encl: As stated

cc: The Secretary
Department of Finance
Manila



*received
4/27
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*4/27
11:30*



25 APR 2022 *LC*

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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 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 8517.62.59 MFN - Zero		21-321	
		3	DATE ISSUED
		22 April 2022	

4	DESCRIPTION OF GOOD										
“FIELD MODULE, MODELS: DFM-400/404/440”											
<p>Based on the brochure, functional block diagram and other technical information submitted, subject article is an expansion module designed to provide additional input-output (I/O) for application controllers of building automation systems (BAS). It consists of, among others, a local area network (LAN) port and I/O ports for the remote control and accessing of digital and analog signals. Subject article communicates the I/O data to and from an application controller for further processing using RS-485 serial protocol, which enables application controllers to increase their I/O port capacity when additional inputs and outputs are required or where a small number of I/O ports are remotely located. Subject article has the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>Technology</td> <td>8-bit processor with internal A/D, Flash and RAM</td> </tr> <tr> <td>Communication Port</td> <td>RS-485 LAN port</td> </tr> <tr> <td>Power Supply</td> <td>24 VAC, 50/60 Hz</td> </tr> <tr> <td>Product dimension (mm)</td> <td>107 x 110 x 49</td> </tr> <tr> <td>Product weight (g)</td> <td>164</td> </tr> </table>		Technology	8-bit processor with internal A/D, Flash and RAM	Communication Port	RS-485 LAN port	Power Supply	24 VAC, 50/60 Hz	Product dimension (mm)	107 x 110 x 49	Product weight (g)	164
Technology	8-bit processor with internal A/D, Flash and RAM										
Communication Port	RS-485 LAN port										
Power Supply	24 VAC, 50/60 Hz										
Product dimension (mm)	107 x 110 x 49										
Product weight (g)	164										
5	REASONS FOR CLASSIFICATION										
<p>Heading 85.17 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading includes, among others, other communication apparatus. This group includes apparatus which allows for the connection to a wired or wireless communication network or the transmission or reception of speech or other sounds, images or other data within such a network.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 8517.62.59, with a Most Favoured Nation (MFN) rate of duty of zero.</p> <p>This ruling shall be valid for five 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 Digitally signed <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>											



AOCG Memo No. 178-2022



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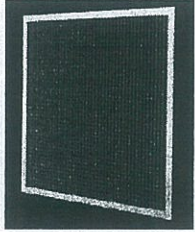
REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 7616.99.90 MFN - 15% ad valorem ATIGA - Zero		21-325	
		3	DATE ISSUED
		22 April 2022	

4	DESCRIPTION OF GOOD
“CONNOLS-AIR RETURN AIR GRILLES, MODEL: G12”	
<p>Based on the brochure submitted, subject article is a rectangular airduct screen made of aluminium alloy 6063. It is produced by pressure welding strips of aluminium into a 12.5 mm x 12.5 mm x 12.5 mm grid core and is fixed rigidly to a heavy gauge extruded frame. Subject article, which allows passage of air for heating or cooling systems, is intended for use as a cover in building ductworks.</p>	
	

5	REASONS FOR CLASSIFICATION
<p>Heading 76.16 of the ASEAN Harmonized Tariff Nomenclature (AHTN) covers other articles of aluminium. The pertinent Harmonized System (HS) Explanatory Notes (EN) states that this heading covers all articles of aluminium other than those covered by the preceding headings of this Chapter, or by Note 1 to Section XV, or articles specified or included in Chapter 82 or 83, or more specifically covered elsewhere in the Nomenclature.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 7616.99.90, with a Most Favoured Nation (MFN) rate of duty of 15% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form “D”.</p> <p>This ruling shall be valid for five 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 Digitally signed <i>MariLou P. Mendoza</i> 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>	



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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 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 9018.90.30A MFN - Zero		21-349
		3	DATE ISSUED
			22 April 2022

4	DESCRIPTION OF GOOD								
	<p style="text-align: center;">“OLYMPUS® VISERA ELITE II IR TELESCOPE 10 MM, MODEL NO.: WAIR130A”</p> <p>Based on the brochures submitted, subject article is an infrared (IR) endoscopic telescope. It allows capturing of clear images in IR or in full color, through an endoscopic camera head, for observation in various medical specialties such as laparoscopy, cystoscopy, ureteroscopy, laryngoscopy, arthroscopy, and endoscopic surgeries. Designed with decreased chromatic aberration and as a dedicated accessory to the Visera Elite II system, subject article has the following specifications:</p> <table border="1" style="width: 100%; margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Outer Diameter</th> <th>Direction of View (DOV)</th> <th>Working Length</th> <th>Maximum Insertion Portion Width</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">10 mm</td> <td style="text-align: center;">30°</td> <td style="text-align: center;">318.6 mm</td> <td style="text-align: center;">10.2 mm</td> </tr> </tbody> </table>	Outer Diameter	Direction of View (DOV)	Working Length	Maximum Insertion Portion Width	10 mm	30°	318.6 mm	10.2 mm
Outer Diameter	Direction of View (DOV)	Working Length	Maximum Insertion Portion Width						
10 mm	30°	318.6 mm	10.2 mm						

5	REASONS FOR CLASSIFICATION
	<p>Heading 90.18 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a very wide range of instruments and appliances which, in the vast majority of cases, are used only in professional practice (e.g., by doctors, surgeons, dentists, veterinary surgeons, midwives), either to make a diagnosis, to prevent or treat an illness or to operate, etc. The instruments and appliances classified here may be equipped with optical devices; they may also make use of electricity, either as motive power or for transmission, or as a preventive, curative or diagnostic agent. This group includes endoscopes: cystoscopes, urethoscopes, laryngoscopes, among others.</p> <p>Subject to the provisions of Notes 1 and 2 to this Chapter, parts and accessories of apparatus or appliances of this heading remain classified here.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 9018.90.30A, with a Most Favoured Nation (MFN) rate of duty of zero.</p> <p>This ruling shall be valid for five 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> Digitally signed</p> <p style="text-align: right;">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>





AOCG Memo No. 178-2022

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TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 9018.90.30A MFN - Zero		21-365
		3	DATE ISSUED
			22 April 2022

4	DESCRIPTION OF GOOD		
	“OLYMPUS® 5.4 MM ULTRA TELESCOPE, MODEL NO.: WA4KL530”		
	<p>Based on the brochures submitted, subject article is an ultra-high definition (UHD) endoscopic telescope. It allows the optimal capturing of high-resolution images, through an endoscopic camera head, for observation in various medical specialties such as laparoscopy, cystoscopy, ureteroscopy, laryngoscopy, arthroscopy, and endoscopic surgeries. Designed to be mechanically compatible with endoscopic camera heads and light guide cables that comply with DIN 58105 requirements, subject article has the following specifications:</p>		
	Outer Diameter	Direction of View (DOV)	Working Length
	5.4 mm	30°	315.5±1.5 mm
			Maximum Insertion Portion Width
			5.45 mm

5	REASONS FOR CLASSIFICATION
	<p>Heading 90.18 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a very wide range of instruments and appliances which, in the vast majority of cases, are used only in professional practice (e.g., by doctors, surgeons, dentists, veterinary surgeons, midwives), either to make a diagnosis, to prevent or treat an illness or to operate, etc. The instruments and appliances classified here may be equipped with optical devices; they may also make use of electricity, either as motive power or for transmission, or as a preventive, curative or diagnostic agent. This group includes endoscopes: cystoscopes, urethroscopes, laryngoscopes, among others.</p> <p>Subject to the provisions of Notes 1 and 2 to this Chapter, parts and accessories of apparatus or appliances of this heading remain classified here.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 9018.90.30A, with a Most Favoured Nation (MFN) rate of duty of zero.</p> <p>This ruling shall be valid for five 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 Digitally signed <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>





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

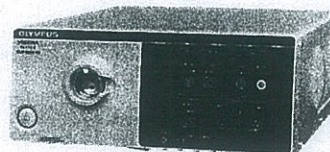
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 9018.90.30A MFN - Zero PJEPA - Zero AJCEPA - Zero		21-367
		3	DATE ISSUED
			22 April 2022

4 DESCRIPTION OF GOOD**"OLYMPUS® VISERA ELITE II XENON LIGHT SOURCE, MODEL NO.: CLV-S200-IR**

Based on the brochure submitted, subject article is a device capable of producing infrared (IR) light. It is equipped with an ozone-free Xenon short-arc lamp to provide illumination during observation in laparoscopic and other endoscopic surgeries based on IR or near-band imaging (NBI) technology. Designed to be used with designated instruments under the Visera Elite II system, subject article has the following specifications:

Dimension (WxHxD) (mm)	391 x 162 x 521
Weight (kg)	15.5
Examination lamp	300 W Xenon short-arc lamp

**5 REASONS FOR CLASSIFICATION**

Heading 90.18 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers a very wide range of instruments and appliances which, in the vast majority of cases, are used only in professional practice (e.g., by doctors, surgeons, dentists, veterinary surgeons, midwives), either to make a diagnosis, to prevent or treat an illness or to operate, etc. This group includes lamps which are specially designed for diagnostic, probing, irradiation, etc. purposes.

In view thereof, subject article is classified under AHTN 2017 subheading 9018.90.30A, with a Most Favoured Nation (MFN) rate of duty of zero; and Philippines-Japan Economic Partnership Agreement (PJEPA) and ASEAN-Japan Comprehensive Economic Partnership Agreement (AJCEPA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms "JP" and "AJ", respectively.

This ruling shall be valid for five 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

Digitally signed

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 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 7412.20.91 MFN - 3% ad valorem AKFTA - Zero AJCEPA - Zero PJEPA - Zero		21-368
		3	DATE ISSUED
			22 April 2022

4	DESCRIPTION OF GOOD										
	<p>“PISCO® TUBE FITTING, MODEL: KC8-02-1 (Without Cover)”</p> <p>Based on the the brochure and sample submitted, subject article is a straight-type tube fitting consisting of an assembly of a nickel-plated brass body that is threaded on one end and a locking system. The locking system is composed of nickel-plated brass guide and release rings, stainless steel lock-claws, and a rubber elastic sleeve. Used for connecting fluid transmission tubes in pneumatic or hydraulic industrial machines/equipment, subject article has the following specifications:</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>Tube Diameter (mm)</td> <td style="text-align: center;">8</td> </tr> <tr> <td>Thread Size (mm)</td> <td style="text-align: center;">R¼</td> </tr> <tr> <td>Fluid Medium</td> <td style="text-align: center;">Air / Water</td> </tr> <tr> <td>Maximum Operating Pressure (MPa)</td> <td style="text-align: center;">1.0</td> </tr> <tr> <td>Operating Temperature Range (°C)</td> <td style="text-align: center;">0 ~ 100</td> </tr> </table>	Tube Diameter (mm)	8	Thread Size (mm)	R¼	Fluid Medium	Air / Water	Maximum Operating Pressure (MPa)	1.0	Operating Temperature Range (°C)	0 ~ 100
Tube Diameter (mm)	8										
Thread Size (mm)	R¼										
Fluid Medium	Air / Water										
Maximum Operating Pressure (MPa)	1.0										
Operating Temperature Range (°C)	0 ~ 100										

5	REASONS FOR CLASSIFICATION
	<p>Heading 74.12 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers copper tube or pipe fittings (for example, couplings, elbows, sleeves). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the EN to heading 73.07 applies, <i>mutatis mutandis</i>, to this heading.</p> <p>Heading 73.07 of the AHTN 2017 covers tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel. The pertinent HS EN state that this heading covers fittings of iron or steel, mainly used for connecting the bores of two tubes together, or for connecting a tube to some other apparatus, or for closing the tube aperture. This heading does not however cover articles used for installing pipes and tubes but which do not form an integral part of the bore (e.g., hangers, stays and similar supports which merely fix or support the tubes and pipes on walls, clamping or tightening bands or collars (hose clips) used for clamping flexible tubing or hose to rigid piping, taps, connecting pieces, etc.).</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 7412.20.91, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem; and ASEAN-Korea Free Trade Area (AKFTA), ASEAN-Japan Comprehensive Economic Agreement (AJCEPA) and Philippines-Japan Economic Partnership Agreement (PJEPA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms “AK”, “AJ” and “JP”, respectively.</p> <p>This ruling shall be valid for five 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 Digitally signed 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>





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REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

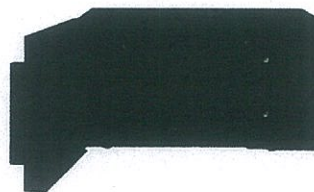
1	AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8516.50.00 MFN - 3% ad valorem ATIGA - Zero		22-006
		3	DATE ISSUED
			22 April 2022

4 DESCRIPTION OF GOOD

“SAMSUNG MICROWAVE OVEN WITH 3-IN-1 GRILL, Model: MG30T5018CC/TC”

Based on the technical specifications and user manual submitted, subject article is a domestic-type microwave oven incorporating grill and grill fry functions. It has a side-swing glass door with handle, a ceramic enamel-coated cavity, and a digital touch control panel. Provided with 33 pre-programmed auto cook settings, subject article has the following specifications:

Oven Capacity (L)	30
Microwave Power Consumption (W)	1,500
Grill Power Consumption (W)	1,500
Maximum Power Consumption (W)	2,900
Electrical Requirements	230 V / 60 Hz
Cavity Dimensions (HxWxD) (mm)	255 x 357 x 357
Gross Weight (kg)	17.5



It comes with a turntable, wire rack, crusty plate, and quick guide label.

5 REASONS FOR CLASSIFICATION

Heading 85.16 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, other electro-thermic appliances of a kind used for domestic purposes. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this group includes all electro-thermic machines and appliances provided they are normally used in the household. It includes, among others, microwave ovens and other ovens and cookers, cooking plates, boiling rings, grillers and roasters (e.g., convection type, resistance type, infra-red, high frequency induction and combined gas-electric appliances).

In view thereof, subject article is classified under AHTN 2017 subheading 8516.50.00, with a Most Favoured Nation (MFN) rate of duty of 3% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to the submission of Certificate of Origin (CO) Form “D”.

This ruling shall be valid for five 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

Digitally signed

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.





MASTER COPY

AOCG Memo No. 178-2022

REPUBLIC OF THE PHILIPPINES
TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 2303.30.00 MFN - 1% ad valorem		22-012
		3	DATE ISSUED
			22 April 2022

4	DESCRIPTION OF GOOD
	<p align="center">“DISTILLERS’ DRIED GRAINS (DDG)”</p> <p>Based on the safety data sheet, production process flowchart, product brochure, production and process certificate, and certificate of analysis submitted, subject article is pure distillers’ dried grains (DDG), a byproduct of corn fermentation and distillation to produce ethanol. It is in the form of golden-yellow granules with a slight odour. Packed in 50-kg bags, subject article is to be added to feeds of swine, poultry, cattle, and aquaculture, and to pet food diets as a source of protein.</p>

5	REASONS FOR CLASSIFICATION
	<p>Heading 23.03 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that this heading covers, <i>inter alia</i>, brewing or distilling dregs and waste which comprise in particular, dregs resulting from the distillation of spirits from grain, seeds, potatoes, etc.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 2303.30.00, with a Most Favoured Nation (MFN) rate of duty of 1% 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 align="right">FOR THE COMMISSION Digitally signed <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>






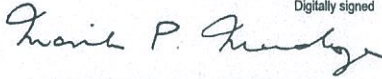
REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1 AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY AHTN 7318.15.10 MFN - 10% ad valorem ATIGA - Zero	2 TCC (AR) NO.
	22-059
	3 DATE ISSUED
	22 April 2022

4 DESCRIPTION OF GOOD
“SCREW VISOR SPL SET, PART NO.: 90115-KW7-9006”
<p>Based on the technical specifications and picture submitted, subject article is a screw made from carbon steel wire rods conforming to JIS G 3507 standards and with grade SWCH25K. Having a nominal diameter of 5 mm and thread length of 12.3 mm, subject article is used for securing and fastening various materials including, among others, parts of a motorcycle.</p> 
5 REASONS FOR CLASSIFICATION
<p>Note 2(a) to Section XV of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 states that throughout the Nomenclature, the expression "parts of general use" means articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metals.</p> <p>Heading 73.18 of the AHTN 2017 covers screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel. The pertinent Harmonized System (HS) Explanatory Notes (EN) state that the heading covers, among others, screws, bolts and nuts. Bolts and screws for metal are cylindrical in shape, with a close and only slightly inclined thread; they are rarely pointed and may have slotted heads or heads adapted for tightening with a spanner or they may be recessed. A bolt is designed to engage in a nut, whereas screws for metal are more usually screwed into a hole tapped in the material to be fastened and are therefore generally threaded throughout their length whereas bolts usually have a part of the shank unthreaded.</p> <p>In view thereof, subject article is classified under AHTN 2017 subheading 7318.15.10, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem and ASEAN Trade in Goods Agreement (ATIGA) rate of duty of zero, subject to submission of Certificate of Origin (CO) Form "D".</p> <p>This ruling shall be valid for five 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: center;">FOR THE COMMISSION</p> <p style="text-align: center;">Digitally signed  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>



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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 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
AHTN 3210.00.99 MFN - 7% ad valorem		22-064	
		3	DATE ISSUED
		22 April 2022	

4 DESCRIPTION OF GOOD

“INSUCOAT WB”

Based on the product data sheet, material safety data sheet, component analysis, and test report and results submitted, subject article is a water-based, cold-applied priming coat consisting of water, bitumen, and bentonite, among others. It is in the form of a dark brown liquid emulsion packed in 9-kg, 14-kg or 19-kg pails, or in 180-kg drums. It is to be applied using paint brush, roller, or airless spray gun on concrete foundations in contact with groundwater for general waterproofing and on a variety of surfaces, such as concrete, brick, and built-up roofing systems, as a protective coating.

5 REASONS FOR CLASSIFICATION

The Harmonized System (HS) General Explanatory Notes (EN) to Chapter 32 state that the chapter also includes colouring matter of vegetable, animal or mineral origin and synthetic organic colouring matter and most of the preparations obtained from these colouring matters (paints, ceramic colours, inks, etc.)

Heading 32.10 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers, among others, other paints and varnishes (including enamels, lacquers and distempers).

In view thereof, subject article is classified under AHTN 2017 subheading 3210.00.99, with a Most Favoured Nation (MFN) rate of duty of 7% ad valorem.

This ruling shall be valid for five 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

Digitally signed

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.





REPUBLIC OF THE PHILIPPINES

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8408.90.99 MFN - 10% ad valorem ACFTA - Zero AIFTA - Zero		22-073
		3	DATE ISSUED
			22 April 2022

4 DESCRIPTION OF GOOD**"CLARKE® FIRE PUMP ENGINE, MODEL: JU4H-UF40"**

Based on the brochure and technical specifications submitted, subject article is a turbocharged compression-ignition internal combustion piston engine (4-stroke diesel). It has the following specifications:

Engine Displacement (cc)	4,500
Maximum Power (kW) @ 2,350 RPM	79
Engine Configuration	In-line 4-cylinder
Cylinder Bore and Stroke (mm)	106 x 127
Compression Ratio	17:1
Net Weight (kg)	424



Subject article is to be used as a prime mover for stationary emergency standby fire pump service applications.

5 REASONS FOR CLASSIFICATION

Heading 84.08 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers compression-ignition internal combustion piston engines (diesel or semi-diesel engines). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that engines of this heading are of similar mechanical construction to spark-ignition internal combustion piston engines and have the same essential elements (i.e., cylinder, piston, connecting-rod, crank shaft, flywheel, inlet and exhaust valves, etc.), but differ in that the air (or sometimes air mixed with gas) is first admitted to the cylinder where it is rapidly compressed. Atomised liquid fuel is then injected into the combustion chamber where it is spontaneously ignited by the heat developed, the compression being considerably greater than in the spark-ignition engine.

In view thereof, subject article is classified under AHTN 2017 subheading 8408.90.99, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; and ASEAN-China Free Trade Area (ACFTA) and ASEAN-India Free Trade Area (AIFTA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms "E" and "AI", respectively.

This ruling shall be valid for five 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

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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

TARIFF COMMISSION

ADVANCE RULING ON TARIFF CLASSIFICATION

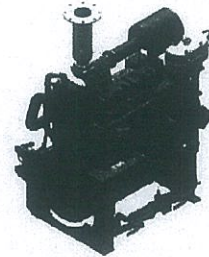
Pursuant to Section 1100 of RA 10863 (CMTA)

1	AHTN 2017 CODE AND 2022 RATE/S OF IMPORT DUTY	2	TCC (AR) NO.
	AHTN 8408.90.59 MFN - 10% ad valorem ACFTA - Zero AIFTA - Zero		22-074
		3	DATE ISSUED
			22 April 2022

4 DESCRIPTION OF GOOD**"CLARKE® FIRE PUMP ENGINE, MODEL: DP6H-UFAA88"**

Based on the brochure and technical specifications submitted, subject article is a turbocharged compression-ignition internal combustion piston engine (4-stroke diesel). It has the following specifications:

Engine Displacement (cc)	8,100
Maximum Power (kW) @ 1,760 RPM	216
Engine Configuration	In-line 6-cylinder
Cylinder Bore and Stroke (mm)	111 x 139
Compression Ratio	16.7: 1
Net Weight (kg)	1,020



Subject article is to be used as a prime mover for stationary standby emergency fire pump service applications.

5 REASONS FOR CLASSIFICATION

Heading 84.08 of the ASEAN Harmonized Tariff Nomenclature (AHTN) 2017 covers compression-ignition internal combustion piston engines (diesel or semi-diesel engines). The pertinent Harmonized System (HS) Explanatory Notes (EN) state that engines of this heading are of similar mechanical construction to spark-ignition internal combustion piston engines and have the same essential elements (i.e., cylinder, piston, connecting-rod, crank shaft, flywheel, inlet and exhaust valves, etc.), but differ in that the air (or sometimes air mixed with gas) is first admitted to the cylinder where it is rapidly compressed. Atomised liquid fuel is then injected into the combustion chamber where it is spontaneously ignited by the heat developed, the compression being considerably greater than in the spark-ignition engine.

In view thereof, subject article is classified under AHTN 2017 subheading 8408.90.59, with a Most Favoured Nation (MFN) rate of duty of 10% ad valorem; and ASEAN-China Free Trade Area (ACFTA) and ASEAN-India Free Trade Area (AIFTA) rates of duty of zero, subject to submission of Certificate of Origin (CO) Forms "E" and "AI", respectively.

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